

Company registration number: 378738

**Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)**

Financial statements

for the financial year ended 31 December 2020

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

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Alcohol Action Ireland
Company limited by guarantee

Directors and other information

Directors	Carol Fawsitt Joseph Barry Declan Bedford Catherine Brogan Patrick Cahill Frank Murray Bobby Smyth Tadhg Young Mary O'Mahony Colin O'Driscoll James Doorley Michael Foy (Appointed 13 May 2020)
Secretary	Patrick Cahill
Company number	378738
CRA charity number	20052713
Revenue Commissioners charity number	CHY 15342
Registered office	Coleraine House Coleraine Street Dublin 7
Business address	Coleraine House Coleraine Street Dublin 7
Auditor	McCloskey & Co Apex Business Centre Blackthorn Road Sandyford Dublin 18

**Alcohol Action Ireland
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Directors and other information (continued)

Bankers

Bank of Ireland
College Green
Dublin 2

Solicitors

Hayes Solicitors
Lavery House
Earlsfort Terrace
Dublin 2

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Directors' Report

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

1. Objectives and Activities

Alcohol Action Ireland (AAI) is the national independent advocate working to reduce harm from alcohol.

The principal activity of the company is to increase understanding of the impact of alcohol use on the health and well-being of Irish society and of the public policies necessary to reduce the problems associated with alcohol. We campaign for the burden of alcohol harm to be lifted from the individual, community and State, and have a strong track record in effective advocacy, campaigning and policy research. Our work involves providing information on alcohol-related issues, creating awareness of alcohol-related harm and offering public policy solutions with the potential to reduce that harm, with an emphasis on the implementation of the Public Health (Alcohol) Act 2018 (PHAA).

Our vision is a society free from alcohol harm.

Our mission is to advocate to reduce alcohol harm.

We are committed to the following values:

- Compassion – avoiding any judgements on the individual
- Evidenced-based approach
- Integrity
- Transparency and honesty
- Commitment to long-term well-being and public health
- Working in partnership

AAI support the work of the HSE Alcohol Programme, informing strategic alcohol initiatives as an instrument of public health planning. We act as the secretariat to the Alcohol Health Alliance Ireland, as its co-founding member, and serve on the Board of Eurocare – European Alcohol Policy Alliance, Brussels.

Alcohol Action Ireland's strategic plan for the period 2020-2024, *Leading Change: A Society Free From Alcohol Harm* sets out its visions, mission, values, goals and actions. Its five goals are:

1. Coherent and urgent implementation of the Public Health (Alcohol) Act 2018 (PHAA)
2. A childhood free from alcohol harm
3. Services for all affected by alcohol harm
4. Establishment of a state sponsored Office to lead on alcohol policy
5. Be the authority on alcohol advocacy and policy in Ireland

2. Review of Activities and Future Developments

2020 has been a year like no other in the lifetime of AAI. The Covid-19 pandemic has dominated every aspect of the work of the organisation including the executive working completely remotely since March and all events moving online. However, despite this AAI has continued to meet and exceed all its targets around its five strategic goals for the year.

Unfortunately, the public health landscape continues to be highly impacted by alcohol harm and the pandemic has only magnified this. Despite pubs, restaurants and most hospitality outlets being closed for much of 2020, alcohol use has only fallen by just over 6%. Home drinking has increased to unprecedented levels with supermarket sales showing increases of up to 50% compared to 2019.

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Directors' Report (continued)

Goal 1: Coherent and urgent implementation of the Public Health Alcohol Act 2018

Never has it been more important to have adequate controls on alcohol as provided for in the PHAA and for which AAI played a significant role in the passage of this Act.

AAI welcomed the introduction of Section 22 of the Act - alcohol product separation in mixed retail shops in November 2020, with a high-profile public event – No Ordinary Product. However much remains to be done in relation to the implementation of some of the most important measures of the Act including minimum unit pricing, health warning labelling of alcohol products, the content of alcohol advertisements, broadcast watershed and notifications of grant or renewal of licence to the HSE. AAI continues to advocate strongly for these proven measures to be introduced.

Actions taken during the year included strong advocacy to ensure that implementation of the PHAA was included in the Programme for Government. The commitment was included in the Programme. This was absolutely essential as there would be no possibility of progress without such a commitment.

We also conducted our annual price survey and market review, prepared our pre-budget submission, made presentations at an Irish Cancer Prevention Network webinar, a Eurocare, Europe Beating Cancer Plan event and a WHO Europe event all highlighting the need for health literacy in this area as provided for in the labelling aspects of the PHAA which are not yet implemented.

Goal 2: A childhood free from alcohol harm

The impact of alcohol on children can have life-long implications. Children in Ireland are currently experiencing harm from alcohol in multiple ways including exposure to alcohol during pregnancy, being brought up in families where there is parental problem alcohol use and being introduced to alcohol at an early age. AAI worked across all of these issues in 2020.

AAI continued to develop its Silent Voices initiative which raises awareness of the issues of growing up in homes impacted by parental problem alcohol use. This was of particular concern in 2020 given the impact of the unprecedented rise in uncontrolled home drinking on the 200,000 plus children who live with the trauma of parental problem alcohol use and who have been cut off from other supports such as school, clubs, friends and family during the pandemic. AAI continuously raised this issue and worked extensively with other organisations to highlight the adverse impact on children.

Throughout the year AAI developed policy positions across areas such as education, social care and therapeutic support, advocating strongly for their implementation. This work was informed by the many testimonies submitted to the Shared Voices platform on the website with contributors giving accounts of their personal experiences growing up with this trauma. In a collaboration with researchers from the Department of Applied Psychology, University College Cork, these stories were analysed. The resulting paper highlights themes such as toxic stress and lifelong impact across the developmental stages. A number of recommendations have been advanced.

In addition AAI has advocated strongly for the introduction of the Operation Encompass programme in schools which supports children impacted by domestic abuse, in many cases fuelled by alcohol misuse. This is an early information sharing partnership between police and education currently working successfully in the UK, enabling schools and teachers to offer immediate intervention and support for children and young people experiencing domestic abuse. Following a series of meetings with elected representatives, senior government officials and policy makers, this initiative is now under active consideration. This programme has the full support of the Ombudsman for Children, the ISPCC and the Children's Rights Alliance.

AAI also provided detailed support and input to other organisations who provide training around these issues, including the Irish National Teachers Organisation, Addiction Counsellors of Ireland and the Irish Association for Counselling and Psychotherapy.

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Directors' Report (continued)

Goal 3: Services for all affected by alcohol harm

Alcohol has serious implications on many aspects of our health and across all stages of life. A major goal for AAI is to advocate for appropriate services for all affected by alcohol harm.

Mental health and alcohol

Alcohol has a significant impact on mental health and in recognition of this, AAI works closely with Mental Health Ireland who have provided generous funding support for AAI's policy officer position. Throughout 2020, both organisations have worked together to highlight many aspects around alcohol and mental health as well a series of messages and statements on mental health/well-being and alcohol in connection with the pandemic. Another key piece of work was the co-production of a module for the workplace on alcohol and mental health which is due to come onstream in 2021.

Residential Alcohol Treatment Service Survey

In 2020 AAI began a course of work to look at issues around alcohol treatment services in Ireland. The first element of this programme of work was to conduct a snapshot survey of residential and community treatment services in Ireland. The survey asked questions around numbers treated, demographics, type of treatment, referral pathways, facilities such as detox, linkages with state agencies, follow on care, family support and perceived challenges. The report from this survey will be published in 2021 and we intend to continue this work through the coming years examining other aspects of treatment services.

Korsakoff Syndrome

Korsakoff Syndrome is a chronic memory disorder caused by a severe deficit of thiamine (Vitamin B1). It is most commonly associated with a history of chronic alcohol use.

AAI worked closely with the Neurological Alliance of Ireland and Bloomfield Health Services to hold the first dedicated seminar on Korsakoff Syndrome in Ireland in November 2020. The event brought together international expertise together with Irish clinicians and service providers and concluded that services for this condition in Ireland are largely underdeveloped. The three organisations are following up this event with further work to develop insight into current service provision/gaps and to make recommendations for meeting the needs of these patients in an Irish context.

Goal 4: Establishment of a state sponsored Office to lead on alcohol policy

There are multiple areas where alcohol has harmful effects across Irish society – eg public safety, demand on hospital services, workplace productivity and the highly destructive but most hidden of all, impacts on family life. Addressing alcohol issues requires a co-ordinated 'whole of government' approach. Hence the need to establish a statutory office, which can take a strategic lead on co-ordinating all aspects of alcohol in Ireland viewed through a public health lens including licensing, marketing and promotion, strategic development of treatment services, education/prevention programming, commissioning of relevant data, plus monitoring and evaluation of public alcohol policy.

During the year, AAI has researched possible models for such an Office and raised the issue at a senior government level.

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Directors' Report (continued)

Goal 5: Be the authority on alcohol advocacy and policy in Ireland

A key element of the work of AAI is to develop the policy solutions for an Irish context. Significant work was done during the year on position papers and submissions to public consultations across multiple areas of public policy. 21 reports and submissions were published in 2020 compared with 13 in 2019.

We have established strong working relations with partners nationally and internationally which helped to inform this work. A particular highlight of the year was the Global Alcohol Policy Alliance (GAPA) Conference which was held in Dublin in March 2020. AAI was very pleased to assist both with the local organisation and as contributors to the event. Its Chair made an opening presentation calling on GAPA to place the impact of alcohol harm on children at the centre of alcohol policies going forward. It provided an outstanding opportunity to share our experiences and learn from other policy developments and advocates across the world.

Throughout the year, AAI also worked to ensure it was fully compliant with the new Charities Governance Code and we were very pleased to have been shortlisted for a Good Governance Award for innovation in this area.

Communications

AAI maintained and developed its strong presence in both traditional and social media. AAI issued 35 media releases compared to 29 in 2019.

Broadcast: 248 contributions to local and national radio and television programmes compared with 199 in 2019.

Press: 93 contributions, quotes and/or commentary to both local and national press titles which was the same level as in 2019.

Online: 166 contributions (no comparison available due to new monitoring system).

Throughout the year the AAI website continued to be a popular and useful portal for a variety of stakeholders from a media and policy research perspective with approximately 80,000 users. AAI was highly active on social media with a total fan base of approximately 19,000.

A significant communications development was the introduction of our podcast series, the Alcohol Files which has provided for in-depth discussion on alcohol policy with national and international experts. Four episodes were produced in 2020.

Regular newsletters were introduced in 2020 and were sent to stakeholders. A new function was added to the website to allow sign-ups for updates from AAI.

Full details of AAI's activities in 2020 are given in our Annual Review.

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Directors' Report (continued)

The way ahead

2020 was the first year of implementing our five-year plan and much has been achieved across its five goals. In 2021 we will continue to work through the schedule building on the progress of 2020.

We will maintain a strong focus on the imperative for the full implementation of the Public Health Alcohol Act, 2018. We will seek political support for these and other issues round alcohol harm. With our Silent Voices initiative, we aim to have a National Awareness Day, working with a range of partners to highlight the issues for both children and adult children.

We will publish our report on residential treatment services and begin work on hearing the voices of service users; highlight the need for a statutory Alcohol Office and continue to develop policy positions across areas such as mental health and alcohol, regulation of alcohol advertising as harmful online content and sports sponsorship. We will develop our relationships with our national and international partners and in particular seek to enhance our research linkages with third level institutes to help inform our evidence base.

We are also keen to encourage the voice of citizen activism. Alcohol harm stretches into every city, town and village across Ireland with families, workplaces and communities significantly impacted by the outcomes of alcohol use. The scale of the impact is such that we need to activate both an individual and institutional response. To do this we will recast our communication platforms to amplify those voices and help to highlight constructive messages of public health measures.

Our work is specialised and needs financial support. We are very appreciative of the funding received from the HSE, Mental Health Ireland and individual donors. In 2021, we will work with our funders to secure support. We also aim to seek funding for research work through partnerships with third level organisations as well as increasing the level of donations through online fundraising by developing tools in this area.

We look forward to a year bringing our vision of a society free from alcohol harm a step closer.

3. Financial Review, Achievements and Performance

The financial results for the year are set out in the Statement of Financial Activities on page 20.

Income

Total income in 2020 (€283,072) was broadly similar to that of 2019 (€289,832) although income from the main funding source of the Health Service Executive was reduced by €20,000 compared to 2019. This reflected a change with Alcohol Action Ireland no longer providing direct services to the HSE Alcohol Programme although AAI does continue to give support to the Programme in an advisory capacity. Mental Health Ireland provided €40,000 to AAI in support of our Policy Research Officer compared with €16,667 in 2019. This appointment was made in August 2019 so 2020 was the first full year of this support. AAI received a donation of €25,000 in 2018 towards its Silent Voices initiative which was launched in January 2019. This support is restricted to this campaign with funds being drawn down as appropriate to the Silent Voices programme of work. A number of individual donations were received in 2020 (€2,832 compared with €1,472 in 2019).

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Directors' Report (continued)

Expenditure

Expenditure in 2020 was €269,917 compared with €283,566 in 2019. These differences mainly arose from increases in staff costs as outlined below and the significant impact of the Covid-19 pandemic which led to reductions in expenditure with all events moving online, a reduction in office costs with all staff working remotely and a reduction in travel costs with usual meetings moving online.

Staff costs in 2020 were €211,186 compared with €183,548. These changes mainly derive from the Policy Research Officer position and the intern position.

The Policy Research Officer was in position for a full year in 2020 compared with only five months in 2019 following an appointment in August 2019. AAI had an intern in place for the full year in 2019. However, with the reduction in HSE funding in 2020 it was not possible to have an intern in place in 2020. Efforts have been made in 2020 to seek additional funding for 2021 to allow for the reinstatement of this post.

Programme costs in 2020 (€27,690) were lower than 2019 (€48,623). There was a reduction in office rent (€8,134 compared with €9,296 in 2019) because of the closure of the Carmichael Centre for significant periods in 2020. Office expenses such as printing, postage, stationery and telephone were all reduced because of staff working remotely. Normal travel costs to European meetings were reduced with all such meetings moving online from March 2020 and likewise travel within Ireland severely restricted. Planned events such as the November 2020 event to mark the introduction of structural separation of alcohol products in mixed retail shops were all delivered online with significant reduction in costs such as venue hire.

The surplus for the year was €13,155 (2019: €6,266).

Throughout the year, the company has retained financial reserves of at least six months in line with its policy in this regards.

The directors are satisfied with the results for the year and the assets, liabilities and financial position at the year-end date

4. Structure, Governance and Management

AAI is a company (Company Registration Number 378738) which was incorporated on 28 November 2003. The company is limited by guarantee, not having a share capital and is governed by a Constitution. The company holds Revenue Commissioners Charitable Status (CHY 15343) and is a registered charity (Charity Register Number 20052713).

AAI is governed by members of a Board comprising not more than 12 members who are elected for a three-year term with the possibility of extension as laid out in the Constitution.

The Board gives oversight to its activities and provides the CEO with access to independent and objective external advice, knowledge and experience; assists the growth and raises the profile and stature of the organisation.

The Board meets at least six times a year and has legal, financial, strategic and fiduciary responsibilities for the organisation. The Board does not receive any remuneration in respect of their services to AAI. The Board delegates the executive function and management of AAI to the CEO and staff team.

The Board of AAI is responsible for overseeing the proper management of the organization including compliance with all legal, funding and regulatory requirements. In particular, it has a collective responsibility for:

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Directors' Report (continued)

- Putting in place a clear scheme of delegation of accountability from the Board to the Chief Executive Officer (the CEO);
- Approval of the Strategic Plans, Operational and Annual Action Plans and the annual Service Level Agreement with the HSE;
- Approval of the draft Annual Report before publication, the Annual Budget and ensuring the adequacy of internal financial control measures;
- Approval of remuneration levels for the Executive and employees;
- Approval of the Directors' annual reports, Audited Accounts and financial statements;
- Appointing the CEO, assessment of the performance of and succession planning for the CEO;
- Development of Board Sub Committee structures and their Terms of Reference;
- Ensuring that appropriate governance arrangements are in place via the establishment of the sub-committees on Governance and Finance and Risk;
- Setting performance objectives, including key financial targets and, in particular, agreeing and closely monitoring the budget;
- Defining and promoting the role of the organization by developing mechanisms for gathering the views of stakeholders and by keeping stakeholders and the public informed in an open, accountable, and responsible way.

The charity makes decisions on the basis of an annual plan informed by the objectives of the charity, its strategic plan and evidence-based measures for the most effective reduction of alcohol harm and the available resources.

The structure and governance of AAI is laid out fully in its Directors' Handbook which also gives detailed information on all AAI policies and procedures. This includes the AAI Directors' Conflict of Interest policy and was last updated on 30 March 2021. Work commenced on a review of AAI's Constitution in 2020.

Board sub-committees

There are a number of Board sub-committees:

1. Finance and Risk sub-committee - meets prior to each Board meeting to review finance and risk with the CEO and company accountant.

Membership: Tadgh Young, Michael Foy, meetings attended by CEO and Company Accountant

2. Human Resources sub-committee - meets at least twice a year to consider matters around appointments, salaries and any other HR issues. Remuneration for staff is set at the appropriate point on the salary scale of the market rate for roles and responsibilities. These scales are linked to HSE salary scales for equivalent roles.

Membership: Carol Fawsitt, Frank Murray and Catherine Brogan. Meetings attended by CEO.

3. Governance sub-committee meets at regular intervals during the year to consider matters around governance and compliance with all aspects of the Charities Code.

Membership: Carol Fawsitt, Tadgh Young and Pat Cahill. Meetings attended by CEO.

4. Board Resources sub-committees – meets regularly to review composition of Board and skill sets required through Board surveys.

Membership: Carol Fawsitt, Joe Barry and Declan Bedford. Meetings are attended by CEO.

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Directors' Report (continued)

There are a number of Advisory Groups.

1. Statutory Alcohol Office Working Group

Its principal objective is to provide advice to the Executive of AAI on progressing the goal of a statutory Alcohol Office. Meets regularly to review progress.

Membership: Frank Murray, James Doorley, AAI Head of Communications and Advocacy (Eunan McKinney), AAI CEO (Sheila Gilheany).

2. Treatment Services Survey Working Group

Its principal objective is to provide advice to the Executive of AAI on progressing the work of a treatment service survey. Meets regularly to review progress.

Membership: Joe Barry, Bobby Smyth, Colin O'Driscoll, AAI Policy Research Officer, Jennifer Hough, AAI CEO Sheila Gilheany

3. Fundraising Advisory Working Group

The Fundraising Advisory Group is a working group of the AAI Board. Its principal objective is to provide advice to the Executive of AAI and make recommendations to the Board on fundraising activities noting that AAI does not accept funding from the alcohol industry or any organisation funded by the alcohol industry.

Membership: Michael Foy, Catherine Brogan and AAI CEO Sheila Gilheany

4. Silent Voices Advisory Group

Silent Voices is an initiative of Alcohol Action Ireland to highlight the hidden harms of parental alcohol misuse.

The work of Silent Voices is informed by an Advisory Group which met eight times in 2020.

Membership:

Founding Voices: Carol Fawsitt, Marion Rackard, Barbara Whelan

Dr Sharon Lambert, academic advisor

Austin Prior, clinical advisor

Sheila Gilheany, AAI CEO

Appointment of Board Directors

The Constitution of AAI provides that Non-Executive Directors are appointed at the Annual General Meeting or can be appointed from time to time to fill a casual vacancy or as an addition to the existing directors.

The term 'Non-Executive' Director is understood to mean a Director who is not an employee of the company and is therefore not directly involved in its day-to-day management. Non-Executive Directors participate fully in Board deliberations but have no executive function in the company's management. We use the term 'Directors' to mean 'Non-Executive Directors' throughout.

Board members are allowed, in the interim to co-opt additional Directors/members to fill vacancies if no candidates for the Board emerge at the AGM until the next annual general meeting, at which stage a decision is made by the members as to whether such a person should continue as a Board members/Director.

It is the responsibility of the Board Resources Sub Committee to lead the process for the appointment of members to the Board. The Board as a whole then appoints Board members/directors, subject to the power of the members in general meetings.

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Directors' Report (continued)

Board Resources Subcommittee appointment process includes an identification of need and possible candidates, a formal interview and recommendation if appropriate to the Board. Candidates are on the basis of an assessment of the skills required to support and inform the work of AAI and individual commitment to the public health approach to reducing alcohol related harm.

One new board member was appointed in 2020. An induction programme for new directors is in place and all existing directors meet regularly and are included in all events and activities and circulated on all publications.

A Board evaluation was carried out in 2020 which explored a range of issues around the Board's performance. Arising from that review, the Chair recommended the setting up of a Fundraising Advisory Group and Risk was added to the functions of the Finance sub-committee. Work was completed on a review of AAI's Constitution in 2020. The approval of the Charities Regulator for the new Constitution was obtained in 2021.

Board members are regularly offered training courses through charity networks.

Segregation of duties policy

AAI has a segregation of duties policy which is designed to prevent fraud and error, primarily in financial matters. This objective is achieved by disseminating the tasks and associated privileges for a specific business process among multiple users. AAI is a small organisation and as such the duties relating to financial matters are exercised primarily by the Chief Executive Officer and the company's accountant.

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Directors' Report (continued)

Attendance at Board meetings:

The AAI Board of directors met seven times in 2020 including an Annual General Meeting and a meeting to discuss communications strategy. Each regular meeting of the Board receives reports from its subcommittees and on activities of the company from the CEO.

Name	27-Jan	02-Mar	27-Apr	13-May	08-Jun	21-Sep	07-Dec	AGM 21 Sept
Carol Fawsitt	P	P	P	P	P	P	P	P
Joe Barry	P	P	X	P	X	P	P	P
Declan Bedford	X	P	X	P	P	P	P	P
Catherine Brogan	P	P	X	X	P	P	P	P
Pat Cahill	P	P	P	P	P	P	P	P
James Doorley	P	P	P	P	P	X	P	X
Frank Murray	P	P	P	X	P	P	P	P
Colin O'Driscoll	P	P	P	X	P	P	P	P
Mary O'Mahony	P	P	X	X	P	P	P	P
Bobby Smyth	P	X	P	P	P	P	P	P
Tadhg Young	P	X	P	P	P	P	P	P
Michael Foy*					P	P	P	P

*Appointed as director in May 2020

The charity makes decisions on the basis of an annual plan and the current strategic plan, informed by the objectives of the charity, evidence-based measures for the most effective reduction of alcohol harm and the available resources.

Remuneration for staff is set at the appropriate point on the salary scale of the market rate for such roles and responsibilities. These scales are linked to HSE salary scales for equivalent roles.

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Directors' Report (continued)

5. Principal risks and uncertainties

The financial statements have been prepared on a going concern basis. The company is significantly dependent on government grant income, and while there has been no specific threat of loss of funding the directors believe that a significant risk exists because of this factor such that the company would not be in a position to continue its activities in the event of such an occurrence.

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.

The Board has implemented a reserves policy whereby it aims to maintain reserves levels equivalent to a minimum of six months operating costs. Average annual overheads based on the budget for 2021 are estimated at €261,000 (2020: €250,000), with six months of operating costs estimated at €130,500 (2020: €125,000). Unrestricted reserves at the year-end amounted to €145,937 (2019: €136,282).

In 2020, the Board established a Fundraising Advisory Group and is devising a fundraising strategy to consolidate and diversify its funding. This is based around three key areas:

1. Ensure close working relationships with current funders aligned to mutual strategic goals
2. Seeking funding for specific projects around AAI's strategic goals in partnership with other organisations such as third level institutions. In 2021 AAI aims to raise approximately €10,000 through such endeavours and to identify at least two other possible funding sources for future years.
3. Online donations from individuals. AAI aims to develop specific tools around online fundraising and aims to raise €2,000 in 2021 and to explore legacy funding options.

AAI keeps a detailed risk register which examines and rates various aspects of risk, their impact, probability and mitigations, including:

- Governance (including Loss of key board members, and Burden of compliance)
- Strategic (including Reputational risk, and Failure of legislation)
- Operational (including Loss of key staff, and IT crash)
- Financial (including Insufficient funding, and Ending of HSE alcohol programme)
- Compliance (including Charities Regulatory Authority complaint)
- Environmental (including change of government policy)

The Finance and Risk sub-committee review the Risk Register at least five times annually in advance of each Board meeting and advise on adjustments according to the current situation which is then reported to the full Board at each meeting.

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Directors' Report (continued)

6. Directors and Secretary

The names of the persons who at any time during the financial year were directors or secretary of the company are listed below. They served for the entire year under review unless otherwise indicated.

Directors

Carol Fawsitt (Chairperson)
Joseph Barry
Declan Bedford
Catherine Brogan
Pat Cahill
Frank Murray
Bobby Smyth
Tadhg Young
Mary O'Mahony
Colin O'Driscoll
James Doorley
Michael Foy (Appointed 13 May 2020)

Secretary

Patrick Cahill

Profile of Directors and date of appointment to Board

Carol Fawsitt (Chair), Solicitor (appointed 22/01/2008 and appointed Chair in March 2013)

Prof Joe Barry MSc, MD, FRCPI, FFPHM, Public Health Specialist (appointed 24/5/2007)

Dr Declan Bedford, Specialist in Public Health Medicine and former Acting Director of Public Health, HSE (appointed 20/10/2014)

Catherine Brogan, Deputy CEO, Mental Health Ireland (appointed 28/11/2003)

Pat Cahill, former President ASTI (appointed 22/01/2008)

Prof Frank Murray. Consultant in Hepatology & Gastroenterology. M.B., B.Ch. B.A.O., M.D., F.R.C.P.I., F.R.C.P. (Ed) (appointed 17/07/2017)

Dr Bobby Smyth, Consultant Child & Adolescent Psychiatrist (appointed 14/02/2017)

Tadhg Young, Financial Services Executive (appointed 20/10/2014)

Dr Mary O'Mahony, Specialist in Public Health Medicine and Medical Officer of Health, HSE South (appointed 14/11/2019)

Dr Colin O'Driscoll – Clinical Lead, HSE Mid-West Addiction Services (appointed 22/11/2019)

James Doorley, Deputy Director, National Youth Council of Ireland (appointed 11/12/2019)

Michael Foy, Head of Finance, Commission for Communications Regulation (appointed 13/5/2020)

Directors' Report (continued)

7. Directors and Secretary and their interests

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

8. Events subsequent to the year end

There have been no significant events affecting the company since the year end.

9. Accounting records

The measures that the directors have taken 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 outsourcing to appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Coleraine House, Coleraine St, Dublin 7.

10. 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:

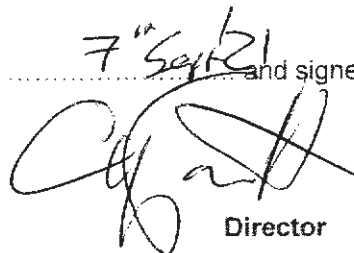
- a) so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- b) each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information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

11. Auditors

McCloskey & Co have indicated their willingness to continue in office in accordance with the provisions of Section 382(3) of the Companies Acts 2014.

This report was approved by the Board on 7th Sept 21 and signed on its behalf by:


Director


Director

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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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and Statement of Recommended Practice (Charities SORP (FRS 102)), issued by the Charity Commissioners for England and Wales and the Office of the Scottish Charities Regulator.

Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end and of the net income or expenditure 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 judgements 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 reason 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 and financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements 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.

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.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Independent auditor's report

Opinion

We have audited the financial statements of Alcohol Action Ireland (the 'company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the 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 applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2020 and of its net income for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 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 as issued by the Irish Auditing and Accounting Service Authority ("IAASA") Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Independent auditor's report

Opinions on other matters prescribed by Companies Act 2014

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

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited;
- the financial statements are in agreement with the accounting records;
- the information given in the Directors' Report is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with the Companies Act 2014.

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 any 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.

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 16, 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 directors either intend to liquidate the company or to cease operations or have 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.


A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our audit report.

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

This 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 that we are required to state to them in the audit 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 or the company's members as a body for our audit work, for this report, or for the opinions we have formed.

**Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)**

Independent auditor's report

A handwritten signature in black ink that reads "Thomas McCloskey". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Thomas McCloskey

For and on behalf of
McCloskey & Co
Chartered Accountants & Registered Auditor
Apex Business Centre
Blackthorn Road
Sandyford
Dublin 18

7 September 2021

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Statement of financial activities
Financial year ended 31 December 2020

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total 2020 €	Unrestricted funds 2019 €	Restricted funds 2019 €	Total 2019 €
Income from Charitable Activities						
Grants and other income	280,141	0	280,141	276,807	0	276,807
Donations & Legacies						
Donations	2,832	0	2,832	1,472	0	1,472
Other Income	<u>99</u>		<u>99</u>	<u>321</u>	<u>11,232</u>	<u>11,553</u>
Total Income	5 283,072	0	283,072	278,600	11,232	289,832
Expenditure						
On charitable activities	<u>(268,033)</u>	<u>(1,884)</u>	<u>(269,917)</u>	<u>(261,975)</u>	<u>(21,591)</u>	<u>(283,566)</u>
Net Income	15,039	(1,884)	13,155	16,625	(10,359)	6,266
Fund balances at beginning of year	136,282	15,470	151,752	119,657	25,829	145,486
Transfer of Funds	<u>(5,384)</u>	<u>5,384</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances at end of year	<u>145,937</u>	<u>18,970</u>	<u>164,907</u>	<u>136,282</u>	<u>15,470</u>	<u>151,752</u>

The Company has no other items of comprehensive income. All the activities of the Charity are classified as continuing.

The notes on pages 23 to 32 form part of these financial statements.


Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Statement of financial position
As at 31 December 2020

	Note	2020 €	€	2019 €	€
Fixed assets					
Tangible assets	9	-	-	120	120
Current assets					
Debtors	10	3,067	-	2,794	-
Cash at bank and in hand	11	180,051	-	170,567	-
		<u>183,118</u>	-	<u>173,361</u>	-
Creditors: amounts falling due within one year	12	<u>(18,211)</u>	-	<u>(21,729)</u>	-
Net current assets		164,907	-	151,632	-
Total assets less current liabilities		164,907	-	151,752	-
Net assets		<u>164,907</u>	-	<u>151,752</u>	-
Capital and reserves					
Restricted funds	13	18,970	-	15,470	-
Unrestricted funds	13	145,937	-	136,282	-
Members funds		<u>164,907</u>	-	<u>151,752</u>	-

These financial statements were approved by the board of directors on 7th Sept 21 and signed on behalf of the board by:


 Director


 Director

The notes on pages 23 to 32 form part of these financial statements.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Statement of cash flows
Financial year ended 31 December 2020

	2020	2019
	€	€
Cash flows from operating activities		
Profit for the financial year	13,155	6,266
<i>Adjustments for:</i>		
Depreciation of tangible assets	120	776
Accrued expenses/(income)	1,598	(14,185)
<i>Changes in:</i>		
Trade and other debtors	(273)	402
Trade and other creditors	(5,116)	7,206
Cash generated from operations	<u>9,484</u>	<u>465</u>
Net cash from operating activities	<u>9,484</u>	<u>465</u>
Net increase/(decrease) in cash and cash equivalents	9,484	465
Cash and cash equivalents at beginning of financial year	<u>170,567</u>	<u>170,102</u>
Cash and cash equivalents at end of financial year	<u>180,051</u>	<u>170,567</u>

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements
Financial year ended 31 December 2020

1. General Information

Alcohol Action Ireland is a company limited by guarantee and not having a share capital, incorporated in the Republic of Ireland. The registered office is Coleraine House, Coleraine Street, Dublin 7. The nature of the company's operations and its principal activities are set out in the directors' report. The company is a public benefit entity as defined by the Financial Reporting Council.

2. Statement of compliance

Alcohol Action Ireland is constituted under Irish company law as a company limited by guarantee and is a registered charity.

The financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" ("FRS 102") and the Companies Act 2014. The financial statements have also been prepared in accordance with Statement of Recommended Practice (SORP) (Revised 2015) "Accounting and Reporting by Charities".

3. Accounting policies and measurement bases

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

a) Basis of preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" ("FRS 102") and the Companies Act 2014. The financial statements have also been prepared in accordance with Statement of Recommended Practice (SORP) (Revised 2015) "Accounting and Reporting by Charities" as published by the Charity Commission for England and Wales and the Office of the Scottish Charities Regulator, who are recognised by the UK Financial Reporting Council (FRC) as the appropriate body to issue SORPs for the charity sector in the UK. Financial reporting in line with SORP is considered best practice for charities in Ireland. The directors consider that the adoption of the SORP requirements is the most appropriate accounting to properly reflect and disclose the activities of the organisation.

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

b) Functional currency and presentation currency

The financial statements are measured and presented in the currency of the primary economic environment in which the entity operates (its functional currency). The financial statements are presented in Euro ("€") which is also the functional currency of the company.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements
Financial year ended 31 December 2020

c) Income

All income is recognised in the Statement of Financial Activities (“SOFA”) when the company is entitled to the income, any performance related conditions have been met, receipt is probable and the amount can be quantified with reasonable accuracy. Income comprises grants for charitable activities, donations and other income.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

Voluntary income including donations and gifts are recognised where there is entitlement, receipt is probable, and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or the donors have imposed conditions which must be met before the charity has unconditional entitlement.

Grants from public authorities and other agencies in Ireland are credited to the Statement of Financial Activities in the period when the charity’s entitlement becomes legally enforceable. Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable whichever is earlier. Grants are recognised when there is evidence of entitlement and their receipt is probable. Grant income is deferred where the charity is restricted by specific performance related conditions that are evident in the grant agreement, where there is a specification of a time period that limits the charity’s ability to spend the grant until it has performed that activity related to the specified time period and when there are specific terms or conditions within the agreement that have not been met and are not within the control of the charity.

Income is analysed as Restricted or Unrestricted. Restricted funds represent income recognised in the financial statements, which is subject to specific conditions imposed by the donors or grant making institutions. Unrestricted funds represent amounts which are expendable at the discretion of the company, in furtherance of the objectives of the charity. Such funds may be held in order to finance working capital or capital investment.

d) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related thereto. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements
Financial year ended 31 December 2020

e) Employee benefits

The charity provides a range of benefits to employees, including paid holiday pay arrangements and defined contribution pension plans.

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the financial year.

Pensions

The charity operates a defined contribution pension scheme. This scheme is administered by independent investment managers. Pension costs are expensed to the Statement of Financial Activities as incurred. The charity also pays into individual employee pension schemes where applicable.

f) Taxation

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

g) Leases

Rents payable under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the term of the relevant lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

h) 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

i) Cash and cash equivalents

Cash consists of cash at bank and on demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements
Financial year ended 31 December 2020

j) Financial instruments

Financial assets

Basic financial assets, including other debtors and cash and cash equivalents are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. The impairment loss is recognised in the Statement of Financial Activities.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire or are settled; or substantially all the risks and rewards of the ownership of the asset are transferred to another party; or control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions on transfer.

Financial liabilities

Basic financial liabilities, including trade creditors are initially recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method. Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Offsetting

Financial assets and liabilities are offset and the net amounts presented in the financial statements when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

k) Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the directors have decided at their discretion to set aside for a specific purpose. Restricted funds are funds which the donor has specified are to be solely used for particular areas of the company's work or for specific projects being undertaken by the company.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements
Financial year ended 31 December 2020

4. Critical accounting estimates and judgements

The company makes judgements, estimates and assumptions about the carrying amounts of assets and liabilities that were not readily apparent from other sources in the application of the company's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are considered to be reasonable under the circumstances. Actual results may differ from the estimates.

a) Critical judgements made in applying the company's accounting policies

Management is of the opinion that there are no critical judgements (other than those involving estimates) that have a significant effect on the amounts recognised in the financial statements.

b) Key sources of estimation uncertainty

Management is of the opinion that there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

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

5. Income	Unrestricted Funds €	Restricted Funds €	Total 2020 €	Unrestricted Funds €	Restricted Funds €	Total 2019 €
Health Service Executive statutory funding	240,141	-	240,141	260,140	-	260,140
Mental Health Ireland	40,000	-	40,000	16,667	-	16,667
Silent Voices	-	-	-	-	11,232	11,232
Donations	2,832	-	2,832	1,472	-	1,472
Other income	<u>99</u>	-	<u>99</u>	<u>321</u>	-	<u>321</u>
	<u>283,072</u>	-	<u>283,072</u>	<u>278,600</u>	<u>11,232</u>	<u>289,832</u>

All income derives from activities in the Republic of Ireland.

6. Staff costs	2020 €	2019 €
Wages and salaries	184,604	163,936
Social welfare costs	20,430	17,786
Pension costs	<u>6,152</u>	<u>1,826</u>
	<u>211,186</u>	<u>183,548</u>

Number of employees

The average monthly number of employees during the year was 3 (2019: 3). Employees receive a basic salary plus a maximum 6% payment towards their defined contribution pension scheme.

There are no benefits-in-kind or bonus payments. The number of employees whose salaries for the year fall within the following bands are as follows:

	2020	2019
€70,000 – €80,000	1	-
€60,000 – €70,000	-	1
€50,000 – €60,000	<u>1</u>	<u>1</u>

The directors received no remuneration or benefits for their services during the year or the preceding year.

The company operates a defined contribution pension scheme and the assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to this scheme and individual pensions and amounts to €6,152 (2019: €1,826).

7. Net income/(expenditure)	2020 €	2019 €
Net income/(expenditure) is stated after charging:		
Depreciation of tangible assets	120	776
Operating lease expense	8,134	9,295
Auditor's remuneration:		
- In respect of audit services	3,115	5,717
- In respect of corporate secretarial services	=	<u>463</u>

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

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

8. Taxation

The company has charitable status (CHY 15342) under Section 208 of the Taxes Consolidation Act 1997, and consequently is not subject to corporation tax.

9. Tangible assets	Computer equipment	Total
	€	€
Cost		
At 1 January 2020 and 31 December 2020	<u>21,811</u>	<u>21,811</u>
Depreciation		
At 1 January 2020	21,691	21,691
Charge for the year	<u>120</u>	120
At 31 December 2020	<u>21,811</u>	<u>21,811</u>
Net Book Amount		
At 31 December 2020	-	-
At 31 December 2019	<u>120</u>	<u>120</u>

10. Debtors	2020	2019
	€	€
Other debtors	1,638	-
Prepayments and other debtors	<u>1,429</u>	<u>2,794</u>
	<u>3,067</u>	<u>2,794</u>

11. Cash and cash equivalents	2020	2019
	€	€
Cash at bank	<u>180,051</u>	<u>170,567</u>
Unrestricted cash	161,081	155,097
Restricted cash	<u>18,970</u>	<u>15,470</u>
	<u>180,051</u>	<u>170,567</u>

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

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

12. Creditors	2020	2019
Amounts falling due within one year	€	€
Trade creditors	4,965	12,677
PAYE/PRSI	6,084	5,924
Accruals	<u>7,162</u>	<u>3,128</u>
	<u>18,211</u>	<u>21,729</u>

Trade creditors

The repayment terms of trade creditors vary between on demand and 30 days. No interest is payable on trade creditors.

Taxes and social security costs

Taxes and social security costs are subject to the terms of the relevant legislation. Interest accrues on late payment. No interest was due at the financial year end date.

Accruals

The terms of the accruals are based on underlying contracts.

13. Statement of funds

	Unrestricted funds €	Restricted funds €	Total 2020 €	Unrestricted funds €	Restricted funds €	Total 2019 €
Opening balance	136,282	15,470	151,752	119,657	25,829	145,486
Net movement	15,039	(1,884)	13,155	16,625	(10,359)	6,266
Transfer of funds	<u>(5,384)</u>	<u>5,384</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Closing balance	<u>145,937</u>	<u>18,970</u>	<u>164,907</u>	<u>136,282</u>	<u>15,470</u>	<u>151,752</u>
Represented by:						
Fixed assets	-	-	-	120	-	120
Current assets	164,148	18,970	183,118	157,891	15,470	173,361
Current liabilities	<u>(18,211)</u>	<u>-</u>	<u>(18,211)</u>	<u>(21,729)</u>	<u>-</u>	<u>(21,729)</u>
	<u>145,937</u>	<u>18,970</u>	<u>164,907</u>	<u>136,282</u>	<u>15,470</u>	<u>151,752</u>

Unrestricted funds

These are monies made available to Alcohol Action Ireland which are expendable at the discretion of the company.

Restricted funds

These are monies made available to Alcohol Action Ireland by Silent Voices to fund specific projects, e.g. an information and training campaign on alcohol and mental health.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

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

14. Movement of funds

	Balance at 31 December 2019	Income	Expenditure	Transfer from unrestricted funds	Balance at 31 December 2020
	€	€	€	€	€
Restricted funds					
Silent Voices*	15,470	-	(1,884)	5,384	18,970
Unrestricted funds	<u>136,282</u>	<u>283,072</u>	<u>(268,033)</u>	<u>(5,384)</u>	<u>145,937</u>
Total funds	<u>151,752</u>	<u>283,072</u>	<u>(269,917)</u>	=	<u>164,907</u>

*The transfer between unrestricted and restricted funds was to reflect the current position and balance relating to Silent Voices at the year end.

15. Related party transactions

There were no contracts or arrangements 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 2014, at any time during the year ended 31 December 2020.

Directors received no expenses or reimbursements during the year.

Donations and membership fees received from directors amounted to €nil (2019: €nil).

Key management personnel compensation

Those charged with the authority and responsibility for planning, directing and controlling the activities of the company are considered to be key management personnel. Total remuneration in respect of these individuals, including social welfare costs and employer pension contributions, is €156,827 (2019: €134,926).

16. Financial instruments

The analysis of the carrying amounts of the financial instruments of the charity required under Section 11 of FRS 102 is as follows:

	2020 €	2019 €
Financial liabilities at amortised cost		
Trade creditors	<u>4,965</u>	<u>12,677</u>

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

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

17. Commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2020	2019
	€	€
Due within one year	<u>9,296</u>	<u>9,296</u>

18. Event subsequent to the year end

There have been no significant events affecting the company since the year end.

19. Grant received

Grant

Agency	Health Service Executive
Sponsoring Government Dept	Department of Health
Grant Programme	National Health & Wellbeing
Total Grant Income for year	<u>€240,141</u>

20. Tax clearance

The company comply with relevant Circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

21. Approval of financial statements

The financial statements were approved by the board on 7 September 2021.

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

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

Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Detailed profit and loss account
Financial year ended 31 December 2020

	2020	2019
	€	€
Turnover		
Grants received	240,141	260,140
Donations	2,832	1,472
Silent Voices	-	11,232
Mental Health Ireland	40,000	16,667
Other income	99	321
	<u>283,072</u>	<u>289,832</u>
Gross surplus	<u>283,072</u>	<u>289,832</u>
Gross surplus percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(184,604)	(163,936)
Employer's PRSI contributions	(20,430)	(17,786)
Staff pension costs - defined contribution	(6,152)	(1,826)
Programme expenses	(27,690)	(48,623)
Rent payable	(8,134)	(9,296)
Insurance	(1,788)	(1,741)
Printing, postage and stationery	(1,051)	(4,140)
Telephone	(1,799)	(3,253)
Computer costs	(282)	(993)
Motor expenses	(291)	(1,952)
Travelling and entertainment	(841)	-
Accountancy fees	(10,815)	(12,546)
Auditors remuneration	(3,115)	(6,180)
Bank charges	(311)	(275)
Canteen	-	(20)
General expenses	(2,064)	(9,653)
Subscriptions	(430)	(570)
Depreciation of tangible assets	(120)	(776)
	<u>(269,917)</u>	<u>(283,566)</u>
Operating surplus	13,155	6,266
Operating surplus percentage	4.6%	2.2%
Surplus before taxation	<u>13,155</u>	<u>6,266</u>