

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 2019

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 Pat Cahill Frank Murray Bobby Smyth Tadhg Young Mary O'Mahony (Appointed 14 November 2019) Colin O'Driscoll (Appointed 22 November 2019) James Doorley (Appointed 11 December 2019) 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
Auditors	McCloskey & Co Chartered Accountants & Registered Auditor Apex Business Centre Blackthorn Road Sandyford Dublin 18

**Alcohol Action Ireland
Company limited by guarantee**

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 2019.

1. Objectives and Activities

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, and the impact of high risk alcohol use and alcohol related harm on the lives of individuals, the healthcare services and the health and wellbeing of Irish society. Alcohol Action Ireland (AAI) continues to campaign for the prevention and reduction of alcohol related harm in Ireland by engaging in public debate regarding risk, harm and providing information on evidence-based policy responses.

2. Review of Activities and Future Developments

Following the significant achievement in October 2018 of the passage of the Public Health (Alcohol) Act, 2019 has been a year when Alcohol Action Ireland has renewed its commitment to the reduction of harm from alcohol. A key area of activity of AAI in 2019 was the development of its new strategic plan, Leading Change: A Society Free from Alcohol Harm which sets out its vision, mission, values, goals and actions for the next five years. The five key goals are:

1. Coherent and urgent implementation of the 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

Policy Development

An essential element of AAI's work is to research the issues around alcohol and then develop the policies to address the harms caused by alcohol to individuals, families and society. In 2019, AAI entered into a partnership with Mental Health Ireland which recognises the overlap between alcohol harm and issues around mental health. This has led to the appointment of a policy research officer. Throughout the year, AAI has made detailed submissions to national and international public consultations on issues including, the Dept of Justice review of the strategy on domestic, sexual and gender-based violence; Dept of Communications, Energy and Natural Resources on the Regulation of Harmful Online Content; Department of Children and Youth Affairs consultation on Statement of Strategy; Food Safety Authority of Ireland consultation on the labelling of alcohol products, EU Consultation on the Evaluation of the Common Agriculture Policy with comments on the marketing of wine subsidies, contribution to the EU TRIS Notification re Ireland's draft regulations on the sale and supply of alcohol products; WHO consultation on global strategy to reduce harmful use of alcohol; Food Standards Australia and New Zealand re alcohol and pregnancy health warning labels.

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Directors' Report (continued)

Advocacy and campaigning

A key area of activity for AAI over many years has been the campaign for the passage of the Public Health (Alcohol) Act. With its passage in 2018 the organisation has now moved its focus to the task of ensuring its full implementation. Some sections of the Act have been commenced with a transitional period over the next three years (2019-2021) including restrictions on the placement of outdoor advertising, separation of alcohol products in mixed retail outlets and a prohibition on alcohol advertising in sports areas and at children's sports events. However, a number of critical areas including Minimum Unit Pricing (MUP), content of advertising, broadcast watershed and labelling of alcohol products have yet to be commenced.

Throughout the year AAI has maintained a strong media campaign with a particular focus on the need for MUP and has highlighted the impact of alcohol marketing to stimulate children's early initiation with alcohol.

As part of this campaign AAI has renewed the Alcohol Health Alliance Ireland which brings together over 50 NGOs, charities and public health advocates. Chaired by Prof Frank Murray, liver specialist, AAI Board member and former RCPI President, it provided a strong voice throughout the campaign to enact the PHAA and will now work to ensure its implementation.

To mark the introduction of the first operational measures of the PHAA in November 2019, AAI hosted a symposium – David and Goliath: How can public health concerns sustain priority of government and win the battle against dominant vested interests? The event was opened by AAI patron, Dr Geoffrey Shannon and attended by colleagues from across the public health sphere. The keynote address was given by Fiona Godfrey, Secretary General of the European Public Health Alliance.

Silent Voices

A major new AAI initiative, Silent Voices, was launched in January 2019 by its patron Fergal Keane, OBE, BBC Editor. Silent Voices aims to highlight the hidden harms that alcohol misuse has on relationships, particularly within families and especially to children. AAI estimates that 400,000 people in Ireland are adult children from alcohol impacted families and a further 200,000 children are living with parental alcohol misuse.

Throughout the year AAI, in tandem with the Silent Voices advisory group, has progressed many of its initial development plans, building a presence through meeting with groups and individuals in family support, therapists and counsellors, education at primary, second and third levels, health and justice.

Presentations were made at events across Ireland including, the AGM of the Addiction Counsellors of Ireland in Kilkenny, Health Promotion in Education Conference, NUI Galway and a public event in Listowel. A breakfast briefing event was held in April for members of the Oireachtas. AAI have also met with the then Minister for Health, Simon Harris, TD., and corresponded with other Ministers to highlight the issues.

In December, Silent Voices co-hosted a public lecture in conjunction with Aware in St Patrick's Hospital, Dublin, which facilitated the experienced voice to discuss pathways to recovery.

Many individuals have generously shared their stories anonymously on the dedicated webpage, which also points to a wide set of resources in this area.

Following an intensive workshop in October, AAI developed a Manifesto for Silent Voices, which details the policy direction needed to address, and reduce, the harm experienced both by children currently and for the adult children living with legacy issues of parental alcohol misuse. This Manifesto has been supported by a number of organisations including Barnardos and the Children's Rights Alliance.

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Directors' Report (continued)

AAI Pre-budget Submission

Alcohol Action Ireland published its 2020 Pre-Budget Submission in August 2019, which outlined a number of considerations for the Minister of Finance:

- No reductions on alcohol excise duties and fix current rates to cost-of-living index
- Begin the process of reducing persistent subsidy to the alcohol industry
- Establish a social responsibility fund from levies on off-trade alcohol sales to:
 - *Establish an Annual 'Youth Recreational Activities' allowance.*
 - *Invest in primary care psychology services*
- Allow residential dependency treatment health expenses qualify for tax relief at the higher 40% rate.
- Commence Minimum Unit Pricing immediately.

Market Review and Price Survey

Alcohol Action Ireland published its annual 'Alcohol Market Review and Price Survey' in August 2019. It demonstrated the remarkable affordability of alcohol to everyday shoppers and the urgent necessity to commence Minimum Unit Pricing of alcohol products to tackle the low cost of the strongest, cheapest alcohol.

Complaints to Advertising Standards Authority of Ireland

Throughout the year, AAI has monitored alcohol advertising and submitted complaints to the Advertising Standards Authority of Ireland. None of the complaints submitted were upheld.

Alcohol and Education

AAI have advocated that all post-primary schools should not engage with the drinks industry, or their organisations they support, to facilitate alcohol education to students. The Minister for Education has previously issued a Circular to all primary schools in this regard and similar guidance is required for Post -Primary Schools.

AAI also provided expert advice and support to the development of the HSE alcohol and drug resource for schools, Know The Score.

Throughout the year AAI responded to schools requesting information on alcohol issues and made presentations to several schools in the greater Dublin area.

Building expertise and contact base

During 2019, AAI worked to develop contacts with like-minded organisations and individuals across the public health and social justice spectrum. AAI deepened connections and had conversations with Tusla, the Department of Children and Youth Affairs, the government's Prevention and Early Intervention Unit, the Children's Rights Alliance, Drugs and Alcohol Task forces and the Junior Cert Training SPHE training programme.

It also widened its knowledge base through attending masterclasses, conferences and seminars that were of interest to its work.

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Directors' Report (continued)

European Parliament

AAI engaged all candidates standing in the European Parliamentary Elections in 2019 seeking a commitment to support the World Health Organisation view that the alcohol industry should play no part in formulation of alcohol policies. Following the commencement of the new Parliament, we have contacted MEPs seeking their support for public health driven initiatives in the area of alcohol.

Strategic Partnerships - National

Throughout the year, AAI worked with a range of organisations to advance issues that address harm from alcohol. AAI is pleased to have such collaborative opportunities to bring its expertise to a range of issues and welcomes the support of others for our objectives.

HSE Alcohol Programme

AAI has provided expert policy and communications advice to the HSE Alcohol Programme and 'Ask About Alcohol' actions on an alcohol-free pregnancy to issues and alcohol and mental health issues. Throughout the year we have contributed to, and reviewed, multiple reports, research and media campaigns sharing our expert knowledge, skills and network of international contacts with the Programme.

Beaumont Hospital Alcohol Care Initiative

AAI is a member of the Beaumont Hospital Alcohol Care Initiative which was set up to audit the burden of alcohol on the Hospital and to secure support for the development of an Alcohol Care Team (ACT). ACTs provide specialist interventions and input into the care of alcohol dependent patients admitted hospital for any reason, ensuring high quality and appropriate care. ACTs serve to reduce and to prevent Emergency Department presentations and/or hospital admissions. ACTs liaise with community alcohol services and others, to ensure continued alcohol treatment, where necessary, following discharge from hospital. By identifying and ensuring treatment for patients with alcohol dependence, they reduce future alcohol-related readmissions, morbidity and mortality. AAI attended meetings throughout the year and provided input to the initiative's strategic goals.

Irish Cancer Society's Cancer Prevention Committee

AAI sits on this Advisory Committee of the Society which provides advice and oversight on services, policy and research for improving cancer prevention and early detection in Ireland. In May, our CEO, made a presentation to a European Code against Cancer workshop organised by the Society and attended by representatives of over 20 European cancer policy and advocacy societies.

Local and Regional Drug and Alcohol Task Forces

Throughout the year, AAI has provided expert alcohol policy advice and support to a number of the Local and Regional Task Forces throughout Ireland.

Men's Health Forum Planning Group – Men's Health Week 2019

AAI sits on the Men's Health Forum planning group that organises this annual All-Island awareness event. Men's Health Week ran from 10-16 June 2019, with the theme *Men's Health Matters*. One day of the week was dedicated to alcohol issues and AAI led a social media campaign 'Drink less matters....' exploring the impact of alcohol on men's health and well-being.

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Directors' Report (continued)

HSE Mental Health Engagement and Recovery

This national initiative is aimed at developing more recovery-orientated mental health services. AAI is a member of its Family Recovery Advisory Group and its NGO Advisory Group.

North-South Alcohol Policy Advisory Group.

AAI is a contributing Member of this group which aims to strengthen collaboration and co-ordination on alcohol on a North-South basis. AAI attended both NSAPG 2019 meetings in May and November.

Global Alcohol Policy Alliance Conference Dublin 2020, Department of Health.

The Global Alcohol Policy Alliance (GAPA) is a network of not-for-profit organisations and people working in public health agencies who share information on alcohol issues and advocate evidence-based alcohol policies, free from commercial interests. This major international conference which was hosted by the Department of Health in Ireland, brought together alcohol policy makers, advocates, researchers, civil society activists and practitioners.

Throughout 2019 AAI provided advice and support to the planning of the event through its membership of the National Organising Committee.

Strategic Partnerships International

Given the global nature of the alcohol industry and in the context of Ireland's membership of the EU, it is essential for AAI's work to liaise with like-minded international groups. Membership of a range of organisations and alliances has proved invaluable to sustaining both our own expertise and contacts and the networks to support the work of other groups.

Alcohol Health Alliance UK

AAI is a member of the Alcohol Health Alliance UK. This is an alliance of more than 40 non-governmental organisations who work together to promote evidence-based policies to reduce the damage caused by alcohol misuse.

European Alcohol Policy Alliance - Eurocare

AAI is a member of Eurocare – a Brussels based alliance of NGOs across Europe working to reduce alcohol harm and the AAI CEO, is a member of its Board. AAI met with DG SANTE, Head of Cabinet in February 2019 and with the new Director General of DG SANTE, Anne Bucher in October as part of a Eurocare delegation. There was ongoing engagement with the Eurocare/ Labelling co-ordination group around the EU Reg 1169/2011 and CAP reform legislation.

AAI's Head of Communications and Advocacy, was nominated by Eurocare for EU Ordinary Heroes project which highlights the works of individuals and organisations across Europe who are working to protect EU citizens.

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Directors' Report (continued)

European Public Health Alliance – EPHA

AAI is a member of this Alliance and has contributed to a number of policy initiatives around cancer.

International meetings

Alcohol and Tourism

AAI took part in the Rethink your Drink – an international summit organised by the Balearic Islands to consider issues around alcohol tourism. AAI welcomed the later passage of a Bill in the Balearics Islands which bans 'happy hour's when drinks are offered at a discount and open bars.

We also met with officials from the Irish Aviation Authority in a follow-up to the Joint Declaration on Unruly Passenger Behaviour in Airports and Aircrafts to find common ground for restricting alcohol sales during travel.

Alcohol Marketing

AAI participated in the European Centre for Monitoring Alcohol Marketing conference in Amsterdam in September and our CEO spoke at the UK Institute of Alcohol Studies conference on marketing about the legislative changes in Ireland around alcohol advertising in October.

We participated in the Finnish EU Presidency conference on alcohol labelling in Helsinki in October and attended the Brewers of Europe/EU Commission event on the voluntary future of labelling.

AAI and the World Health Organisation

AAI's Head of Communications and Advocacy was the National Delegate to the WHO European Region Civil Society Consultation in Portugal in January 2019, as part of the review process of the European Action Plan to reduce the harmful use of alcohol 2012-2020.

AAI was also invited to contribute to the process around the World Health Assembly evaluation of the implementation of the WHO's global strategy to reduce the harmful use of alcohol during the first decade since its endorsement, and the way ahead.

AAI provided detailed information about alcohol issues to potential Irish delegates to the 69th WHO Regional Committee for Europe meeting in Copenhagen in September and provided input to the Eurocare statement to the meeting calling for transnational action around alcohol control measures.

Communications

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 over 88,000 users. AAI was highly active on social media with a total fan base of approximately 19,000. It had 199 broadcast contributions to local and national radio and television. There were 100 contributions in the print media. The earned media value of all press and online features was €1,032,488 and an estimated audience reach of 78,551,380.

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Directors' Report (continued)

3. Financial Review, Achievements and Performance

The financial results for the year are set out in the Statement of Financial Activities on page 18. The net income for the year was €6,266 (2018: €13,673).

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

Alcohol Action Ireland 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 15342) and is a registered charity (Charity Register number 20052713).

The Board 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.

Alcohol Action Ireland is governed by members of our Board who are elected for a three-year term with the possibility of extension. The Board meets at least five 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 Alcohol Action Ireland. The Board delegates the executive function and management of Alcohol Action Ireland to the CEO and staff team.

The role of the Board is to:

- Provide leadership of the organisation, within a framework of prudent and effective controls which enables risk to be assessed and managed
- Approve, monitor and review organisation performance
- Support the CEO and staff team in carrying out the executive functions of Alcohol Action Ireland

The responsibilities of the Board are to:

- Set the appropriate strategic direction for the organisation, in conjunction with the CEO
- Review, approve and monitor the strategic and annual business plans on an ongoing basis
- Review financial performance against targets
- Ensure that the CEO consistently adheres to and implements policy and procedure as advised
- Monitor legal, ethical, risk and environmental compliance
- Allocate responsibility for specific tasks to Board members
- Draw up a schedule of matters specifically reserved to it for decision
- Ensure that the financial records are audited in accordance with accepted accounting standards and policies
- Satisfy themselves that financial information is accurate and that financial controls and systems of risk management are robust and defensible
- Approve the financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company
- Hold an Annual General Meeting
- Hold Board meetings on a regular basis
- Appoint and remove the Chief Executive and plan for orderly succession
- Share responsibility for Board decisions (whether present at the Board meeting or not). As individuals, Board members have no specific powers to make decisions or take actions on their own
- Ensure a risk assessment procedure is in place for all aspects of the business
- Maintain the confidentiality of information received
- Carry out functions with due skill, care and diligence
- Devote sufficient time to responsibilities

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Directors' Report (continued)

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 CEO and the company's accountant.

Financial Oversight

Before each Board meeting, Board Member Tadhg Young meets with the company's accountant to discuss finances which are then presented at each Board meeting.

Board Sub-committees

Governance sub-committee:
Ensures AAI's compliance with regulations around charities.

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

Human Resources sub-committee

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

Board Resources sub-committee:

Has responsibility for recruiting new members of the Board with a good range of competencies and for succession planning. Directors are appointed to the Board on the basis of an assessment of the skills required to support and inform the work of Alcohol Action Ireland and individual commitment to the public health approach to reducing alcohol related harm. Individuals are appointed via an interview process.

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

Appointing members to the Board of Alcohol Action Ireland

The Constitution for Alcohol Action Ireland 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 shall 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 member/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)

Attendance at Board meetings:

The AAI Board of directors met eight times in 2019, in January, March, April, May, July, September, October and December. Attendance at these meetings by Board members is indicated by a tick in the following table:

Name	24 Jan	04 Mar	29 Apr	13 May	08 Jul	16 Sep	03 Oct	02 Dec	AGM
Carol Fawsitt	√	√	√	√	√	√	√	√	√
Catherine Brogan	X	√	√	√	√	√	X	√	√
Declan Bedford	√	√	√	√	√	√	X	√	√
Joseph Barry	√	√	√	√	√	√	√	√	√
Bobby Smyth	√	X	√	√	√	√	√	X	√
Tadhg Young	√	√	√	X	X	√	√	√	√
Pat Cahill	√	√	√	X	√	√	√	√	√
Frank Murray	X	√	√	√	√	X	√	√	X
Mary O'Mahony*								√	
Colin O'Driscoll*								√	
James Doorley**									
Michael Foy***									

*Appointed as director in November 2019

**Appointed as director in December 2019

*** 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.

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.

Remuneration for staff is set at the appropriate point on the salary scale of the market rate for roles and responsibilities.

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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 of operating costs. Average annual overheads based on the budget for 2020 are estimated at €250k (2019: €214k), with six months of operating costs estimated at €125k (2019: €107k). Unrestricted reserves at the year-end amounted to €136,282.

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 Risk Register is updated and reviewed at every Board meeting.

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 (Appointed 14 November 2019)

Colin O'Driscoll (Appointed 22 November 2019)

James Doorley (Appointed 11 December 2019)

Secretary

Patrick Cahill

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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:

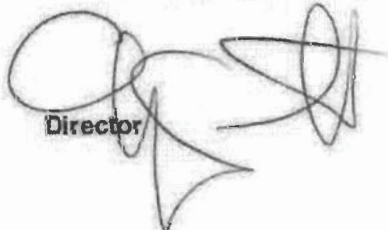
- a) so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- b) each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information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

11. Auditors

The auditors, McCloskey & Co, were appointed as auditors to the charity in February 2020 and replaced the previous auditors Mazars.

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 11 Aug 2020 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.

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Independent auditor's report

Opinion

We have audited the financial statements of Alcohol Action Ireland (the 'company') for the year ended 31 December 2019 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 2019 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.

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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 14, 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 on a light yellow background. The signature reads "Thomas McCloskey" in a cursive script, followed by a long horizontal flourish.

Thomas McCloskey

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

11 August 2020

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

Statement of financial activities
Financial year ended 31 December 2019

	Notes	Unrestricted funds 2019 €	Restricted funds 2019 €	Total 2019 €	Unrestricted funds 2018 €	Restricted funds 2018 €	Total 2018 €
Income from Charitable Activities							
Grants		276,807	0	276,807	251,640	0	251,640
Donations & Legacies							
Donations		1,472	0	1,472	1,303	0	1,303
Other Income		<u>321</u>	<u>11,232</u>	<u>11,553</u>	<u>178</u>	<u>25,000</u>	<u>25,178</u>
Total Income	5	278,600	11,232	289,832	253,121	25,000	278,121
Expenditure							
On charitable activities		<u>(261,975)</u>	<u>(21,591)</u>	<u>(283,566)</u>	<u>(240,060)</u>	<u>(24,388)</u>	<u>(264,448)</u>
Net Income		16,625	(10,359)	6,266	13,061	612	13,673
Fund balances at beginning of year		119,657	25,829	145,486	107,366	24,447	131,813
Transfer of Funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>(770)</u>	<u>770</u>	<u>0</u>
Fund balances at end of year		<u>136,282</u>	<u>15,470</u>	<u>151,752</u>	<u>119,657</u>	<u>25,829</u>	<u>145,486</u>

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

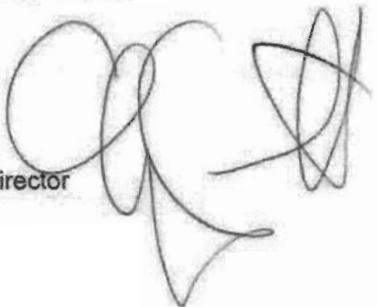
The notes on pages 21 to 30 form part of these financial statements.

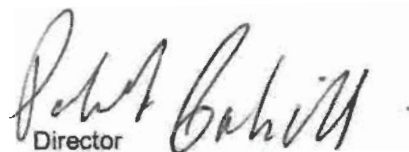
Alcohol Action Ireland
(A Company Limited by Guarantee and not having Share Capital)

Statement of financial position
As at 31 December 2019

	Note	2019 €	€	2018 €	€
Fixed assets					
Tangible assets	9	120		896	
			120		896
Current assets					
Debtors	10	2,794		3,196	
Cash at bank and in hand	11	170,567		170,102	
		173,361		173,298	
Creditors: amounts falling due within one year	12	(21,729)		(28,708)	
Net current assets			151,632		144,590
Total assets less current liabilities			151,752		145,486
Net assets			<u>151,752</u>		<u>145,486</u>
Capital and reserves					
Restricted funds	13	15,470		25,829	
Unrestricted funds	13	136,282		119,657	
Members funds			<u>151,752</u>		<u>145,486</u>

These financial statements were approved by the board of directors on 11 Aug 2020 and signed on behalf of the board by:

Director 

Director 

The notes on pages 21 to 30 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 2019

	2019	2018
	€	€
Cash flows from operating activities		
Profit for the financial year	6,266	13,673
<i>Adjustments for:</i>		
Depreciation of tangible assets	776	776
Accrued expenses/(income)	(14,185)	11,966
<i>Changes in:</i>		
Trade and other debtors	402	2,065
Trade and other creditors	7,206	(8,338)
Cash generated from operations	<u>465</u>	<u>20,142</u>
Net cash from operating activities	<u>465</u>	<u>20,142</u>
Net increase/(decrease) in cash and cash equivalents	465	20,142
Cash and cash equivalents at beginning of financial year	<u>170,102</u>	<u>149,960</u>
Cash and cash equivalents at end of financial year	<u><u>170,567</u></u>	<u><u>170,102</u></u>

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

Notes to the financial statements
Financial year ended 31 December 2019

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 2019

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 2019

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 2019

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 2019

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 2019

5. Income	Unrestricted Funds	Restricted Funds	Total 2019	Unrestricted Funds	Restricted Funds	Total 2018
	€	€	€	€	€	€
Health Service Executive statutory funding	260,140	-	260,140	251,640	-	251,640
Mental Health Ireland	16,667	-	16,667	-	-	-
Silent Voices	-	11,232	11,232	-	25,000	25,000
Donations	1,472	-	1,472	1,303	-	1,303
Other income	<u>321</u>	<u>-</u>	<u>321</u>	<u>178</u>	<u>-</u>	<u>178</u>
	<u>278,600</u>	<u>11,232</u>	<u>289,832</u>	<u>253,121</u>	<u>25,000</u>	<u>278,121</u>

All income derives from activities in the Republic of Ireland.

6. Staff costs	2019	2018
	€	€
Wages and salaries	163,936	153,371
Social welfare costs	17,786	16,606
Pension costs	<u>1,826</u>	<u>3,395</u>
	<u>183,548</u>	<u>173,372</u>

Number of employees

The average monthly number of employees during the year was 3 (2018: 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:

	2019	2018
€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 €1,826 (2018: €3,395).

7. Net income/(expenditure)	2019	2018
	€	€
Net income/(expenditure) is stated after charging:		
Depreciation of tangible assets	776	776
Operating lease expense	9,295	7,875
Auditor's remuneration:		
- In respect of audit services	5,717	2,460
- In respect of corporate secretarial services	<u>463</u>	<u>431</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 2019

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 31 December 2018 and 31 December 2019	<u>21,811</u>	<u>21,811</u>
Accumulated Depreciation		
At 31 December 2018	20,915	20,915
Charge for the year	<u>776</u>	<u>776</u>
At 31 December 2019	<u>21,691</u>	<u>21,691</u>
Net Book Amount		
At 31 December 2018	<u>896</u>	<u>896</u>
At 31 December 2019	<u>120</u>	<u>120</u>

10. Debtors	2019	2018
	€	€
Prepayments and other debtors	<u>2,794</u>	<u>3,196</u>

11. Cash and cash equivalents	2019	2018
	€	€
Cash at bank	<u>170,567</u>	<u>170,102</u>
Unrestricted cash	155,097	144,273
Restricted cash	<u>15,470</u>	<u>25,829</u>
	<u>170,567</u>	<u>170,102</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 2019

12.	Creditors	2019	2018
	Amounts falling due within one year	€	€
	Trade creditors	12,677	9,099
	PAYE/PRSI	5,924	2,296
	Accruals	<u>3,128</u>	<u>17,313</u>
		<u>21,729</u>	<u>28,708</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 2019 €	Unrestricted funds €	Restricted funds €	Total 2018 €
Opening balance	119,657	25,829	145,486	107,366	24,447	131,813
Net movement	<u>16,625</u>	<u>(10,359)</u>	<u>6,266</u>	<u>12,291</u>	<u>1,382</u>	<u>13,673</u>
Closing balance	<u>136,282</u>	<u>15,470</u>	<u>151,752</u>	<u>119,657</u>	<u>25,829</u>	<u>145,486</u>
Represented by:						
Fixed assets	120	-	120	896	-	896
Current assets	157,891	15,470	173,361	147,469	25,829	173,298
Current liabilities	<u>(21,729)</u>	<u>-</u>	<u>(21,729)</u>	<u>(28,708)</u>	<u>-</u>	<u>(28,708)</u>
	<u>136,282</u>	<u>15,470</u>	<u>151,752</u>	<u>119,657</u>	<u>25,829</u>	<u>145,486</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 2019

14. Movement of funds

	Balance at 31 December 2018	Income	Expenditure	Transfer from unrestricted funds	Balance at 31 December 2019
	€	€	€	€	€
Restricted funds					
Department of Health (National Lottery Fund)	8,661	-	(8,661)	-	-
Silent Voices	<u>17,168</u>	<u>11,232</u>	<u>(12,930)</u>	-	<u>15,470</u>
	<u>25,829</u>	<u>11,232</u>	<u>(21,591)</u>	-	<u>15,470</u>
Unrestricted funds	<u>119,657</u>	<u>278,600</u>	<u>(261,975)</u>	-	<u>136,282</u>
Total funds	<u>145,486</u>	<u>289,832</u>	<u>(283,566)</u>	-	<u>151,752</u>

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 2019.

Directors received no expenses or reimbursements during the year.

Donations and membership fees received from directors amounted to €nil (2018: €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 €69,400 (2018: €86,907).

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:

	2019 €	2018 €
Financial liabilities at amortised cost		
Trade creditors	<u>12,677</u>	<u>9,099</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 2019

17. Commitments

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

	2019	2018
	€	€
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
Sponsoring Government Dept
Grant Programme
Total Grant Income for year

Health Service Executive
Department of Health
National Health & Wellbeing
€240,140

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.

11 Aug 2020

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 2019

	2019	2018
	€	€
Turnover		
Grants received	276,807	251,640
Donations	1,472	1,303
Silent Voices	11,232	25,178
Other income	321	-
	<u>289,832</u>	<u>278,121</u>
Gross surplus	<u>289,832</u>	<u>278,121</u>
Gross surplus percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(163,936)	(153,371)
Employer's PRSI contributions	(17,786)	(16,606)
Staff pension costs - defined contribution	(1,826)	(3,395)
Programme expenses	(48,623)	(34,729)
Rent payable	(9,296)	(7,875)
Insurance	(1,741)	(1,854)
Printing, postage and stationery	(4,140)	(2,928)
Telephone	(3,253)	(3,657)
Computer costs	(993)	(465)
Motor expenses	(1,952)	(1,344)
Accountancy fees	(12,546)	(15,486)
Auditors remuneration	(6,180)	(3,034)
Bank charges	(275)	(238)
Canteen	(20)	(600)
General expenses	(9,653)	(16,743)
Subscriptions	(570)	(1,347)
Depreciation of tangible assets	(776)	(776)
	<u>(283,566)</u>	<u>(264,448)</u>
Operating surplus	6,266	13,673
Operating surplus percentage	2.2%	4.9%
Surplus before taxation	<u>6,266</u>	<u>13,673</u>