Sexual Health West CLG

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2023

OMB Accountants Limited
Steamship Hose,
Dock Street,
Galway

Company Number: 228073
Charity Number: CHY11278
Charities Regulatory Authority Number: 20030513

Sexual Health West CLG
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Sexual Health West CLG
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Maria Molloy Suzanne McKane Joseph Nyirenda Des Tomlinson Patrick Towers Claire Connolly Andrea Holmes
Company Secretary	Claire Connolly
Charity Number	CHY11278
Charities Regulatory Authority Number	20030513
Company Registration Number	228073
Registered Office and Principal Address	Ozanam House, St Augustine Street, Galway, Ireland
Auditors	OMB Accountants Limited Steamship Hose, Dock Street, Galway
Principal Bankers	Bank of Ireland 19, Eyre Square Galway

Sexual Health West CLG
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2023

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2023.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Sexual Health West CLG present a summary of its purpose, governance, activities, achievements and finances for the financial year 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The charity is a company limited by guarantee not having a share capital.

Mission, Objectives and Strategy

Mission Statement
The company main mission is to:
-Deliver the highest quality care and support to people living with HIV/AIDS or STI's.
-Empower those living with HIV to optimise their health and well-being.
-Raise awareness around HIV/AIDS, and STI issues and work to eradicatethe stigma and discrimination attached to same.
-Promote positive sexual health without prejudice or discrimination.

Objectives
The companys main objectives would be to deliver the highest quality care and support to people living with HIV/AIDS or STIs through:
-Support to people living with HIV/AIDS or STI's.
-Prividing care by offering practical assistance to people living with HIV/AIDS or STI's.
-Empower those living with HIV to optimise their health and well-being.

Raising awareness of HIV/AIDS, STI's and sexual health through awareness campaigns, provision of information material, use of various media, seminars, publication of a newsletter, and public events.

Promoting positive sexual health to enhance sexual well-being by the provision of responsive and innovative training programmes to schools, community groups, youth organisations, and work in conjunction with state agencies to provide these programmes where appropriate.

Ensuring Best Practice across all aspects of our work by participation in research on sexual health, disease prevention and best care practice and participation in national/local meetings and networks/associations in order to develop and maintain models of practice

Structure, Governance and Management

Structure
Sexual Health West CLG (SHW) is a not for profit Non-Governmental Organisation (NGO) limited by guarantee. The company we were formerly known as AIDS West CLG. Sexual Health West CLG is a West of Ireland based charity working in the area of HIV and sexual health, our offices are located in Galway. Our primary function is to provide support for people living with HIV, and also deliver extensive education programmes and information in relation to HIV and sexual health.

Governance
The company fully complies with the Governance Code for community, voluntary and charitable organisations in Ireland.A review of the organisation’s compliance with the principles in the Code has been completed based on an assessment of their organisational practice in line with the recommended actions for each principle.

-Principle 1 Leading the organisation
-Principle 2: Exercising control over the organisation
-Principle 3: Being transparent and accountable
-Principle 4: Working effectively
-Principle 5: Behaving with integrity

We confirm that our organisation is committed to the standards outlined in these principles.
We commit to reviewing our organisational practice in line with the recommended
actions for each principle each year following our initial review.

Sexual Health West CLG has eight staff members comprising a CEO, an administrator, two coordinators, and four education & prevention workers.
The CEO is managed by the board of management with monthly board and sub committee meetings held. The Coordinators are managed by the CEO. The education & prevention workers are managed by the coordinator. Overall staff management responsibility is by the CEO.

Review of Activities, Achievements and Performance
Sexual Health West CLG continues to be a successful charity exceptionally well managed with care, compassion for service users and due diligence. The number of employees have increased by 33% over the last two years, allowing us to expand our prevention and education programmes in the region. Our support services continue to be essential to those newly diagnose with HIV and those living with HIV, and our Sexual Health education and prevention programmes continue to develop and be in very high demand across the region.

Financial Review
The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Financial Results
At the end of the financial year the charity had gross assets of €331,438 (2022 - €270,974) and gross liabilities of €19,382 (2022 - €16,550). The net assets of the charity have increased by €57,632.

Reserves Position and Policy
Sexual Health West CLG has been managed carefully to ensure effective service delivery to those accessing our services. We have demonstrated an ongoing planned operational profit annually for a number of years, and this has in turn led to an increase in our reserves.

Future Developments
Future Developments Priority 1
Support the implementation of the next HSE National Sexual Health Strategy in 2024-2030 in the West of Ireland.

-Future Developments Priority 2
Support to new arrivals to Ireland including Ukrainian Refugees and those seeking International Protection.

-Future Developments Priority 3
Expand Sexual Health Education & Prevention Programmes across the region.

-Future Developments Priority 4
Expand the Rapid HIV & Syphilis Testing Programmes across the region.

Directors and Secretary
The directors who served throughout the financial year, except as noted, were as follows:

Maria Molloy
Suzanne McKane
Joseph Nyirenda
Des Tomlinson
Patrick Towers
Claire Connolly
Andrea Holmes

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Claire Connolly.

Health and Safety
Sexual Health West CLG is compliant with all aspects of Health & Safety legislation in Ireland. They have an approved Health & Safety Policy in place to ensure the safety of all staff, volunteers, service users and board members.

Staff Training and Development
Sexual Health West CLG have a commitment to equality of opportunity in relation to training and to highlight the Organisation's commitment to providing development opportunities for Employees in line with job requirements. Employees and their skills are an important asset to Sexual Health West CLG. Continual Employee training and development is an integral part of the ongoing Organisational development and the Organisation's competitive advantage.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Sexual Health West CLG subscribes to and is compliant with the following:
- The Companies Act 2014
- The Charities SORP (FRS 102)

Legal Status
Sexual Health West CLG is a company incorporated under the Companies Act 1963 to 1983 and 1990 to 2013 limited by guarantee and not having a share capital. The company is exempt from corporation tax. The objects of the company are charitable in nature with established charitable status, (Charity status No:11278). All income is applied solely towards the promotion of the charitable objectives of the company.

The Auditors
The auditors, OMB Accountants Limited have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Accounting Records
To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Ozanam House, St Augustine Street, Galway, Ireland.

Approved by the Board of Directors on 13 May 2024 and signed on its behalf by:

Patrick Towers
Director

Claire Connolly
Director

Sexual Health West CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity 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 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 reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Directors on 13 May 2024 and signed on its behalf by:

Patrick Towers
Director

Claire Connolly
Director

INDEPENDENT AUDITOR'S REPORT
to the Members of Sexual Health West CLG

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Sexual Health West CLG ('the Charity') for the financial year ended 31 December 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2023 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly 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 below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

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

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

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT
to the Members of Sexual Health West CLG

Opinions on other matters prescribed by the Companies Act 2014
Based solely on the work undertaken in the course of the audit, we report that:
- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

Matters on which we are required to report by exception
Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual 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 complied with by the charity. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements
As explained more fully in the Directors' Responsibilities Statement set out on page 7, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they 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 charity'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 they either intend to liquidate the charity 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.

Further information regarding the scope of our responsibilities as auditor
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT
to the Members of Sexual Health West CLG

The purpose of our audit work and to whom we owe our responsibilities
Our report is made solely to the charity'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 charity's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Michael Flaherty F.C.A.
for and on behalf of
OMB ACCOUNTANTS LIMITED
Steamship Hose,
Dock Street,
Galway

13 May 2024

Sexual Health West CLG

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
Income							
Other trading activities	5.1	42,050	412,184	454,234	114,481	362,896	477,377
Expenditure							
Charitable activities	6.1	27,147	347,990	375,137	11,107	341,382	352,489
Other expenditure	6.2	10,788	10,677	21,465	13,733	7,195	20,928
Total Expenditure		37,935	358,667	396,602	24,840	348,577	373,417
Net income/(expenditure)		4,115	53,517	57,632	89,641	14,319	103,960
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		4,115	53,517	57,632	89,641	14,319	103,960
Reconciliation of funds:							
Total funds beginning of the year	16	89,641	164,783	254,424	-	150,464	150,464
Total funds at the end of the year		93,756	218,300	312,056	89,641	164,783	254,424

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 13 May 2024 and signed on its behalf by:

Patrick Towers
Director

Claire Connolly
Director

Sexual Health West CLG
BALANCE SHEET
as at 31 December 2023

	Notes	2023 €	2022 €
Fixed Assets			
Tangible assets	**10**	**1,627**	1,860
Current Assets			
Debtors	**11**	**1,623**	1,222
Cash at bank and in hand	**12**	**328,188**	267,892
		329,811	269,114
Creditors: Amounts falling due within one year	**13**	**(19,382)**	(16,550)
Net Current Assets		**310,429**	252,564
Total Assets less Current Liabilities		**312,056**	254,424
Funds			
Restricted trust funds		**218,300**	164,783
General fund (unrestricted)		**93,756**	89,641
Total funds	**16**	**312,056**	254,424

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors on 13 May 2024 and signed on its behalf by:

Patrick Towers
Director

Claire Connolly
Director

Sexual Health West CLG
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Cash flows from operating activities			
Net movement in funds		**57,632**	103,958
Adjustments for:			
Depreciation		**233**	266
		57,865	104,224
Movements in working capital:			
Movement in debtors		**(401)**	3,012
Movement in creditors		**2,832**	(13,265)
Cash generated from operations		**60,296**	93,971
Net increase in cash and cash equivalents		**60,296**	93,971
Cash and cash equivalents at the beginning of the year		**267,892**	173,921
Cash and cash equivalents at the end of the year	**12**	**328,188**	267,892

1. GENERAL INFORMATION

Sexual Health West CLG is a company limited by guarantee incorporated in Ireland. The registered office of the charity is Ozanam House,, St Augustine Street,, Galway,, Ireland which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

the Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight line

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

The Company is not liable to Corporation Tax by virtue of it having been granted charitable status by the Revenue Commissioners under reference CHY 11278.

Pensions
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charity of our size and nature, we use our auditors to assist with the preparation of the financial statements.

4. BASIS OF ACCOUNTING

One of the primary funding sources of the company is the HSE. The availability of funds is contingent on appropriate levels of funding being made available by this entity. The directors are satisfied that this funding will continue for the longer term.

On this basis the Accounts have been prepared on a going concern basis.

5. INCOME

5.1 OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
HSE Grant Received	-	304,120	304,120	237,225
MAC Grant Received	-	11,480	11,480	17,590
Western Region Drugs Task Force	-	57,030	57,030	57,030
HSE Rapid Testing Service	-	37,000	37,000	37,154
Funding Projects	13,342	-	13,342	60,000
Wiser Book income	2,868	-	2,868	7,585
Donations	1,081	-	1,081	30,676
Education & Training	24,759	-	24,759	16,220
Healthy Ireland Grant	-	-	-	10,899
Galway City Council	-	2,554	2,554	2,998
	42,050	412,184	454,234	477,377

6. EXPENDITURE

6.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2023	2022
	€	€	€	€	€
Expenditure on charitable activites	242,037	-	24,410	266,447	251,920
Governance Costs (Note 6.3)	364	-	108,326	108,690	100,569
	242,401	-	132,736	375,137	352,489

6.2 OTHER EXPENDITURE	Direct Costs	Other Costs	Support Costs	2023	2022
	€	€	€	€	€
Other expenditure	-	-	21,465	21,465	20,928

6.3 GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2023	2022
	€	€	€	€	€
Charitable activities - governance costs	364	-	108,326	108,690	100,569

6.4 SUPPORT COSTS	Charitable Activities	Other Expenditure	Governance Costs	2023	2022
	€	€	€	€	€
Wages and Salaries	-	-	104,697	104,697	97,256
Staff Benefits	-	2,100	-	2,100	2,400
Rent payable	-	4,683	-	4,683	4,985
Rates	-	334	-	334	-
Insurance	8,522	-	-	8,522	5,960
Light and Heat	-	3,490	-	3,490	1,503
Cleaning	-	352	-	352	-
Printing , postage and stationary	-	934	-	934	1,758
Postage & Packaging	-	1,411	-	1,411	-
Telephone	-	1,149	-	1,149	1,863
Software	-	6,271	-	6,271	5,685
Audit Fees	-	-	3,629	3,629	2,952
Bank Charges	-	407	-	407	707
WAD Client Support	3,907	-	-	3,907	-
Galway City Council	2,752	-	-	2,752	3,108

MAC Grant expenditure	**9,229**	**-**	**-**	**9,229**	17,085
General Expenses	**-**	**101**	**-**	**101**	1,761
Depreciation on Fixtures and Fittings	**-**	**233**	**-**	**233**	266
	24,410	**21,465**	**108,326**	**154,201**	147,289

7. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2023 €	2022 €
Wages and Salaries	Wages and Salaries	**104,697**	97,256
Staff Benefits	Staff Benefits	**2,100**	2,400
Rent payable	Rent payable	**4,683**	4,985
Rates	Rates	**334**	-
Insurance	Insurance	**8,522**	5,960
Light and Heat	Light and Heat	**3,490**	1,503
Cleaning	Cleaning	**352**	-
Printing , postage and stationary	Printing , postage and stationary	**934**	1,758
Postage & Packaging	Postage & Packaging	**1,411**	-
Telephone	Telephone	**1,149**	1,863
Software	Software	**6,271**	5,685
Audit Fees	Audit Fees	**3,629**	2,952
Bank Charges	Bank Charges	**407**	707
WAD Client Support	WAD Client Support	**3,907**	-
Galway City Council	Enhancement Grant expenditure	**2,752**	3,108
MAC Grant expenditure	MAC Grant expenditure	**9,229**	17,085
General Expenses	General Expenses	**101**	1,761
Depreciation on Fixtures and Fittings	Estimated life of asset	**233**	266
		154,201	147,289

8. NET INCOME

	2023 €	2022 €
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**233**	266
Auditor's remuneration:		
- audit services	**3,629**	2,952

9. EMPLOYEES AND REMUNERATION

Number of employees
The average number of persons employed (including executive directors) during the financial year was as follows:

	2023 Number	2022 Number
Education and Prevention	**4**	5
Administrators	**1**	1
CEO	**1**	1
	6	7

The staff costs comprise:	2023 €	2022 €
Wages and salaries	**287,564**	272,774
Pension costs	**16,251**	6,458
	303,815	279,232

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Total €
Cost		
At 31 December 2023	49,998	49,998
Depreciation		
At 1 January 2023	48,138	48,138
Charge for the financial year	233	233
At 31 December 2023	48,371	48,371
Net book value		
At 31 December 2023	**1,627**	**1,627**
At 31 December 2022	1,860	1,860

11. DEBTORS

	2023 €	2022 €
Trade debtors	**601**	200
Other debtors	**1,022**	1,022
	1,623	1,222

12. CASH AND CASH EQUIVALENTS

	2023 €	2022 €
Cash and bank balances	**283,349**	223,696
Cash equivalents	**44,839**	44,196
	328,188	267,892

13. CREDITORS

Amounts falling due within one year	2023 €	2022 €
Trade creditors	**34**	34
Taxation and social security costs	**6,184**	6,465
Other creditors	**4,158**	3,035
Accruals	**9,006**	7,016
	19,382	16,550

14. PENSION COSTS - DEFINED CONTRIBUTION

The Company operates a pension scheme for staff which is funded through Aviva.This is a defined contribution scheme and premiums are charged to the Profit and Loss Account as they fall due. There were no outstanding or prepaid contributions at the Balance Sheet date. The full details of the pension scheme are shown here in this paragraph. Pension costs amounted to €16,251 (2022 - €6,458)

15. RESERVES

	2023 €	2022 €
At the beginning of the year	**254,424**	150,466
Surplus for the financial year	**57,632**	103,958
At the end of the year	**312,056**	254,424

16. FUNDS

16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2022	-	150,464	150,464
Movement during the financial year	89,641	14,319	103,960
At 31 December 2022	89,641	164,783	254,424
Movement during the financial year	4,115	53,517	57,632
At 31 December 2023	**93,756**	**218,300**	**312,056**

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2023	Income	Expenditure	Transfers between funds	Balance 31 December 2023
	€	€	€	€	€
Restricted funds					
Restricted	164,783	412,184	358,667	-	218,300
Unrestricted funds					
Unrestricted General	89,641	42,050	37,935	-	93,756
Total funds	**254,424**	**454,234**	**396,602**	**-**	**312,056**

16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Total
	€	€	€	€
Unrestricted general funds	1,627	329,811	**(19,382)**	312,056
	1,627	**329,811**	**(19,382)**	**312,056**

17. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

18. DIRECTORS' REMUNERATION

No Director received any remuneration during the period under review.

19. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

20. GOVERNMENT GRANTS

Grants Received
Grant 1
Agency : HSE
Sponsoring Government Agency : Health Service Executive
Grant Programme :Provide advice and support to people infected with HIV/AIDS.
Purposes of Grant : Wages and Salaries and General Administration

Total Grant
-Grant taken into Income in the period : €304,120
-Cash Received in the period : €304,120
-Any grant amounts deferred or due at period end : €0

Expenditure : €304,120
Expires : 31-12-2023
Received year end : 31-12-2023
Capital Grant : Nil
Restricted on use : Wages and Salaries and General Administration

21. RESERVES POLICY

Sexual Health West CLG has been managed carefully to ensure effective service delivery to those accessing our services. We have demonstrated an ongoing planned operational surplus annually for a number of years, and this has in turn led to an increase in our reserves.

22. KEY MANAGEMENT COMPENSATION

This note relates to the remuneration for the CEO of the company.

	2023	2022
	€	€
Wages and Salaries	**60,445**	56,551
Employers PRSI	**6,679**	6,249
	67,124	62,800

23. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 13 May 2024.