Community Response Company Limited By Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2022

Whelan Dowling & Associates Chartered Accountants & Statutory Audit Firm Block 1, Unit 1 & 4, Northwood Court Santry Dublin 9 Ireland

> Company Number: 200177 Charity Number: CHY 11087 Charities Regulatory Authority Number: RCN 20029548

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Community Response Company Limited By Guarantee REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Walter Cullen Philip Murphy Emma Somers Karen Fleming Gillian Salmon Michael Phelan Carl Alfvag Caroline Johnston

Company Secretary

Walter Cullen

Charity Number

CHY 11087

Charities Regulatory Authority Number

RCN 20029548

Company Number

200177

Registered Office and Principal Address

Carmans Court 14 Carman's Hall Off Francis Street Dublin 8 Ireland

Auditors

Whelan Dowling & Associates

Chartered Accountants & Statutory Audit Firm

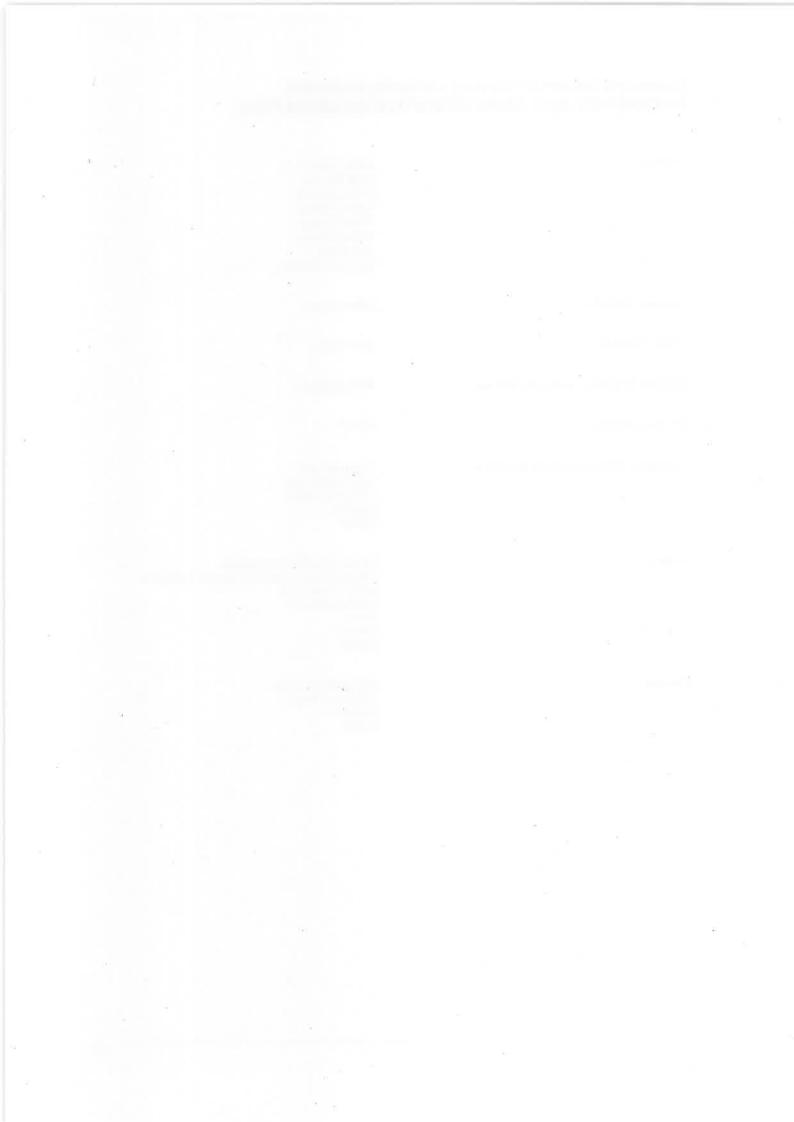
Block 1, Unit 1 & 4, Northwood Court Santry

Santry Dublin 9 Ireland

Bankers

Allied Irish Banks plc 7/12 Dame Street

Dublin 2 Ireland



Community Response Company Limited By Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2022

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2022.

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), effective from 1st January 2019.

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

In this report the trustees of Community Response Company Limited By Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

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

Mission, Objectives and Strategy

Mission Statement

To promote a partnership of statutory, voluntary and community interests, concerned with the issues of, problem alcohol use, Hepatitis C and liver health, environmental, educational, and other social conditions that perpetuate and exacerbate problem drug use in the target area, and make policy recommendations to the HSE and other relevant parties.

Objectives

Community Response offers a range of activities relating to supports for alcohol misuse in the individual. Its key objectives are below.

- To seek to represent the interests and views of individuals, families and communities affected by alcohol misuse and associated problems.
- To campaign for an acceptable standard of treatment options for alcohol users, including the provision of community-based detox.
- To develop and assist peer support initiatives for individuals affected by Hepatitis C or alcohol misuse
- To organise or assist in organising meetings, lectures, classes, community education, events, exhibitions and activities consistent with the aims/objects of the company
- To promote and carry out, or assist in promoting and carrying out research, surveys and investigations of matters relevant to Hepatitis C, liver health, alcohol misuse and associated problems and publish results of same.

Strategy

Community Response is a service based on research. Extensive research was carried out in the local area which shows that the top priority for clients and their families was a specified alcohol service. Alcohol misuse within our local community has been well documented, and our own research supports this. The effects of hazardous drinking on the individual, family, community and society as a whole cannot be underestimated. The devastating effects on physical and mental health, the impact on the family, the drain on the health services are on-going. Our strategy is to continue to provide services for which research and experience demonstrated a clear need. These include psychological support and interventions, education and peer support.

The programmes are also firmly based in evidence as to what works and meet with national standards and requirements including the National Drug Rehabilitation Committee (NDRIC) and Quality in Drug and Alcohol Services (QuADS). In addition to the provision of alcohol programmes, Community Response has a nationally recognised role in provision of Hepatitis C supports. This role has become further consolidated through the organisations support and development role for the National Hepatitis C Partnership. The Hepatitis C Partnership is a multiagency group who aim to provide services to support attainment of the goal of Ireland's population being free from Hepatitis C in 2030 (making Hepatitis C a rare disease).

Throughout 2022, the development of the strategic plan for 2022-2026 was completed, with final publication taking

Community Response Company Limited By Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2022 place in late 2022. This will act as the guiding document for the next several years of the organisation's work. This was created from a several month-long process where service users, employees, stakeholders and funders were consulted to evaluate the next steps in CR's work. An official launch of the report is due to take place in early 2023. A copy of the report can be found at:

https://communityresponse.ie/assets/Community-Response-Strategic-Plan-2022-2026.pdf

Structure, Governance and Management

Structure

Community Response comprises a Management Committee, a Project Manager, a Team Leader, a Hep C Development Worker, 5 Project Workers (2 Full time 3 Part time), 1 Community Alcohol Detox Worker and a Project Administrator.

Governance

Community Response is committed to adherence to the standards and good practice guidelines as set out by the Statement of Recommended Practice, Accounting and Reporting by Charities, 2015, Community Response is fully compliant with the Charities Governance Code.

Committees of the Board and Terms of Reference

The Board of Management comprises 8 board members, including a Chairperson, Treasurer and Secretary. The Board consists of professionals from various disciplines including medicine, finance, law, pharmaceuticals, HR and social care. Board members are recruited via Boardmatch and public advertising.

In addition to the full Board meetings, eight meetings of the Finance and Risk, and Quality and Safety Subcommittees took place in 2022. These sub-groups were established to examine and address policy and other issues and requirements in two specific areas of the organization, with any significant changes or decisions being brought to the Board, where necessary as per Terms of Reference. Both groups comprise a mixture of Board members and Community Response management.

Meetings of the Finance & Risk Committee were held in the following months

Attendance

January 5/5 May 5/5

5/5 August

December 3/5

Meetings of the Quality & Safety Committee were held in the following months

Attendance

January 6/6 April 5/6 September 6/6 November 6/6

August 5/5

Attendance at Board meetings

There were four meetings of the Board during 2022.

March 2022 6/8

June 2022 5/8

September 2022 6/8

November 2022 5/8

AGM November 2022 5/8

The management committee of Community Response work in a voluntary capacity and give of their time freely. They are committed to the three principles of governance, community development and public health. The Board of Management comprises 8 (minimum 7) Board

Members, including a Chairperson, Treasurer and Secretary. Two sub-groups "Finance & Risk" & "Quality & Standards" are also in operation

Community Response Company Limited By Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2022

Review of Activities, Achievements and Performance

- 209 referrals received in 2022
- 119 individual assessments carried out
- 46 unique individuals availed of 157 one to ones
- 1213 service user phone calls

New Programmes for 2022

Several new programmes and services were implemented in 2022 to meet the needs of our client group. A women's group, which was piloted during 2021 was established on a permanent basis. The need for this group was identified by staff, with a specific need for the promotion of psychosocial wellbeing and peer to peer support, as well as practical life skills, being a priority for this cohort of clients.

A holistic therapy group was also set up to further support clients in their continued recovery and to promote the ability to deal with stressful and challenging circumstances in their lives.

Financial Review

The results for the financial year are set out on page 12 and additional notes are provided showing income and expenditure in greater detail.

The directors are satisfied that the financial process of Community Response is operated in adherence to the financial policy and procedures of the organisation, and that any financial issues that arise throughout the year and brought to and considered by the Finance and Risk Sub-committee, with input from the wider Board group, where necessary.

Financial Results

At the end of the financial year the company has assets of €110,169 (2021 - €184,132) and liabilities of €11,922 (2021 - €14,202). The net assets of the company have decreased by €(71,683).

Reserves Position and Policy

Community Response's reserves policy is to build a three months provision for salaries and administration costs. This would ensure that Community Response's core activity could continue during a period of unforseen difficulty. Where possible we will invest in our facilities to maintain and expand our offiering to our service users and the wider community.

Principal Risks and Uncertainties

Any reduction in the core funding received from the HSE remains a significant risk to the continued successful operation of Community Response. Unforeseen significant expenditure caused by the Covid 19 pandemic and the hack of the HSE IT systems in the last 2 years mean that budget cuts to third party projects, such as Community Response remain a possibility.

The lease on our current premises is due to expire in 2024 and if this is not renewed, the organization may be at risk in terms of not finding a suitable premises or facing a rent which is significantly higher than our previous rent.

Future Developments - Plans for the Future

The Strategic Plan 2022-2026 was completed at the end of 2022. A number of strategic goals have been identified in the areas of Services, People and Communications. The realization of these goals will be the priority of Community Response going forward into 2023 and beyond. Additionally, we will continue to develop our new women's group and holistic service provision to ensure that these are successfully embedded into our service.

Community Response Company Limited By Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2022

Trustees and Secretary

The trustees who served throughout the financial year, except as noted, were as follows:

Walter Cullen
Philip Murphy
Emma Somers
Karen Fleming
Gillian Salmon
Michael Phelan
Carl Alfvag
Caroline Johnston

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

The secretary who served throughout the financial year was Walter Cullen.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector in Ireland.

Community Response CLG subscribes to and is compliant with the following:

- " The Charities Act 2009
- " Better Safer Healthcare
- The Companies Act 2014
- The Charities SORP (FRS 102)

Funds held as Custodian Trustee on behalf of Others

None of the trustees had any interests in any contracts entered into by the charity during the year. No trustees received any payment regarding their work on the board.

Auditors

The auditors, Whelan Dowling & Associates have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

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 Carmans Court, 14 Carman's Hall, Off Francis Street, Dublin 8.

Approved by the Board of Trustees on 144 Jule 1 and signed on its behalf by:

Emma Somers

Director

Philip Murphy Director

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Community Response Company Limited By Guarantee TRUSTEES' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

The trustees, who are also directors of Community Response Company Limited By Guarantee for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the trustees as the directors to prepare financial statements for each financial year. Under the law the trustees have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the 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 trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

The trustees are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Trustees' 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

 there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and

the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Trustees on

14th June 23

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and signed on its behalf by

Emma Somers Director

Philip Murphy Director

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INDEPENDENT AUDITOR'S REPORT

to the Members of Community Response Company Limited By Guarantee

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of Community Response Company Limited By Guarantee for the financial year ended 31 December 2022 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" 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 company as at 31 December 2022 and of its deficit 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", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; 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 described below 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 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 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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other Information

The trustees 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.

Opinions on other matters prescribed by the Companies Act 2014

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

 the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

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.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.



INDEPENDENT AUDITOR'S REPORT

to the Members of Community Response Company Limited By Guarantee

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 Trustees' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 8, the trustees 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 trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

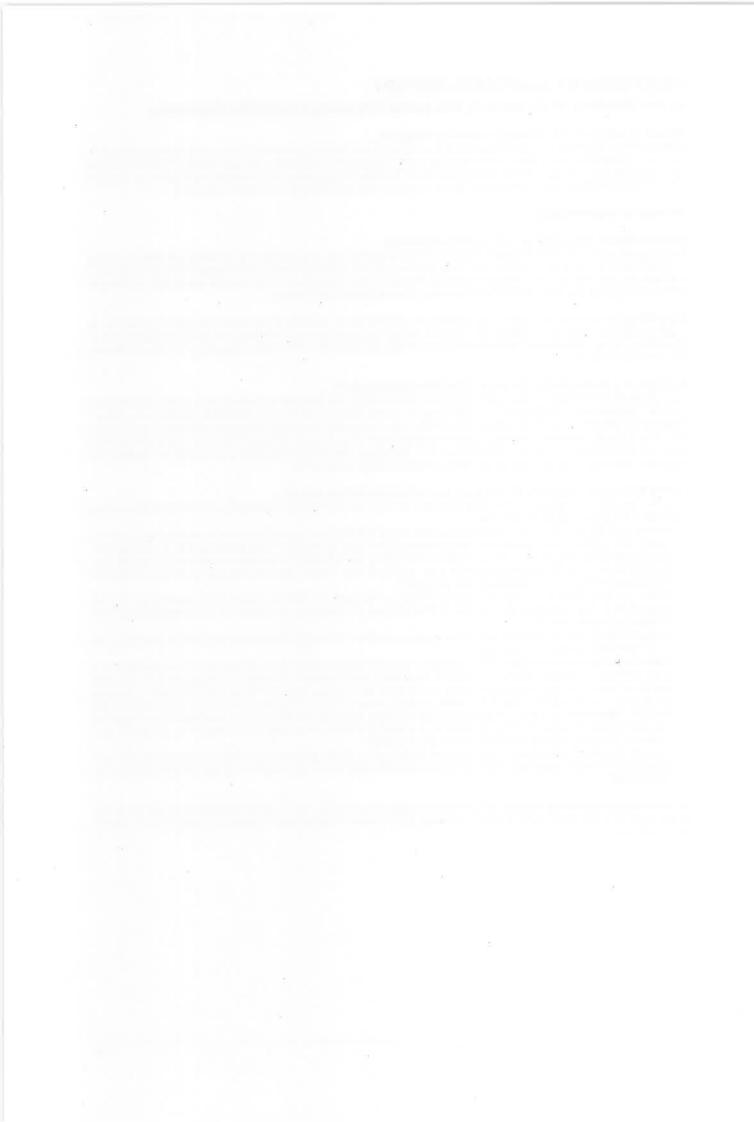
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and
 whether the financial statements represent the underlying transactions and events in a manner that achieves fair
 presentation.

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



INDEPENDENT AUDITOR'S REPORT

to the Members of Community Response Company Limited By Guarantee

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

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Sean Whelan FCA
for and on behalf of
WHELAN DOWLING & ASSOCIATES
CHARTERED ACCOUNTANTS & STATUTORY AUDIT FIRM
Block 1, Unit 1 & 4,
Northwood Court
Santry
Dublin 9
Ireland

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Community Response Company Limited By Guarantee STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account) for the financial year ended 31 December 2022

×		Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Unrestricted Funds 2021	Restricted Funds 2021	Total
	Notes	€	€	€	€	€	2021
Income							
Charitable activities	- 4						
 Grants from governments and other co-funders 	3.1	270	413,400	413,670	70,387	511,587	_581,974
Other income	3.2		• <u>•</u>		2,838	7,325	10,163
Total income		270	413,400	413,670	73,225	518,912	592,137
Expenditure							
Charitable activities	4.1	-,	404,293	406,263	1,837	451,344	453,181
Other expenditure	4.2	16,062	63,028	79,090	6,643	92,282	98,925
Total Expenditure		18,032	467,321	485,353	8,480	543,626	552,106
Net income/(expenditure) Transfers between funds	8	(17,762)	(53,921)	(71,683)	64,745	(24,714)	40,031
Net movement in funds for the financial year	r	(17,762)	(53,921)	(71,683)	64,745	(24,714)	40,031
Reconciliation of funds Balances brought forward at 1 January 2022	13	100,698	69,232	169,930	35,953	93,946	129,899
Balances carried forward at 31 December 2022		82,936	15,311	98,247	100,698	69,232	169,930

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 Trustees on

14th June 23

and signed on its behalf by

Emma Somers Director

Philip Murphy Director Pero H

Community Response Company Limited By Guarantee BALANCE SHEET

as at 31 December 2022

Fixed Assets	Notes	2022 €	2021 €
Tangible assets	9	2,553	3,254
Current Assets Debtors	10	9,526	76 522
Cash at bank and in hand		98,090	76,533 104,345
On the second second		107,616	180,878
Creditors: Amounts falling due within one year Net Current Assets	r 11	(11,922)	(14,202)
Total Assets less Current Liabilities		95,694 ————————————————————————————————————	166,676 —————————————————————————————————
Funds		=	====
Restricted funds General fund (unrestricted)		15,311 82,936	69,232 100,698
Total funds	13	98,247	169,930

Approved by the Board of Trustees on 14th Jule 23 and signed on its behalf by:

Emma Somers

Director

Philip Murphy Director

The notes on pages 15 to 21 form part of the financial statements



Community Response Company Limited By Guarantee STATEMENT OF CASH FLOWS for the financial year ended 31 December 2022

	Notes	2022 €		2021
Cash flows from operating activities	Notes	€		€
Net movement in funds		(71,683)		40,031
Adjustments for:	31			
Depreciation		701		701
		(70,982)		40,732
Movements in working capital:		(10,302)		40,732
Movement in debtors		67,007		(65,597)
Movement in creditors		(2,280)		(8,365)
Cash generated from operations		(6,255)		(33,230)
·				
Net increase in cash and cash equivalents		(6,255)	W.	(33,230)
Cash and cash equivalents at 1 January 2022		104,345	16	137,575
Cash and cash equivalents at 31 December 2022	17	98,090		104,345

for the financial year ended 31 December 2022

1. GENERAL INFORMATION

Community Response Company Limited By Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Carmans Court, 14 Carman's Hall, Off Francis Street, Dublin 8, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 company 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 company 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 company 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".

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 company.

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 company.
- 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.

continued

for the financial year ended 31 December 2022

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company 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 company.

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 company. Income from government and other co-funders is recognised when the company 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 company is contractually entitled to funding only to the extent
 that the core objectives of the grant agreement are achieved. Where the company 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 company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company 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 company 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 company 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 Computer Equipment

12.5% Straight line

10% Straight line

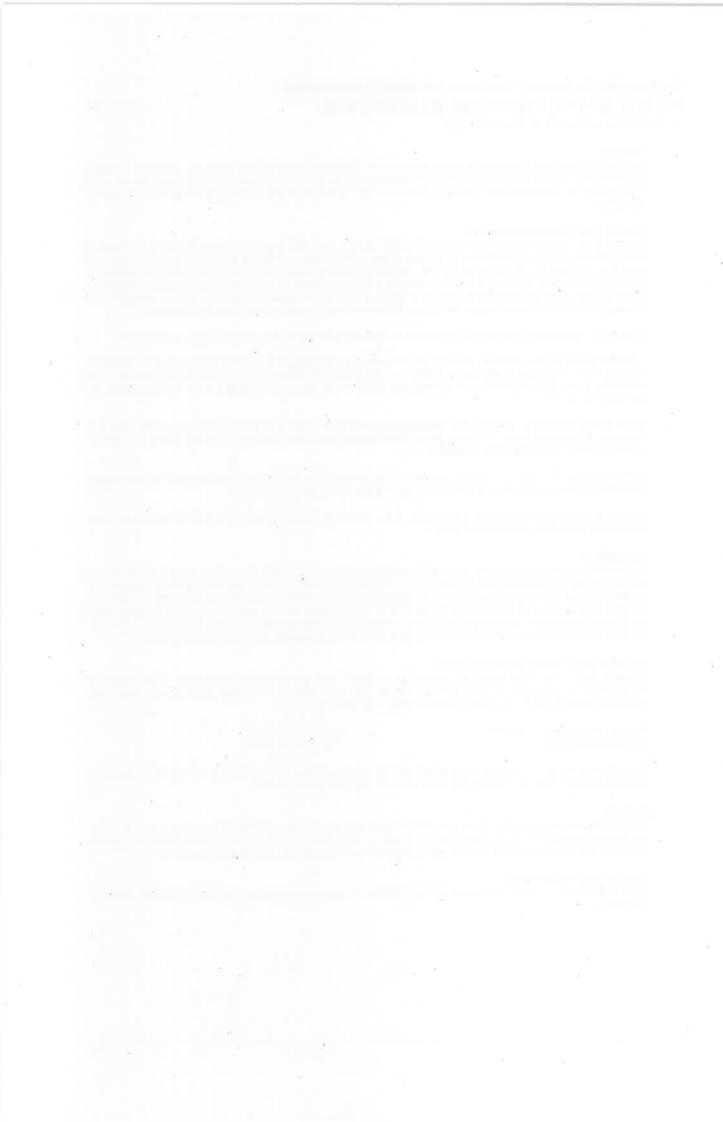
The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable

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 company 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.



continued

for the financial year ended 31 December 2022

Taxation and deferred taxation

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

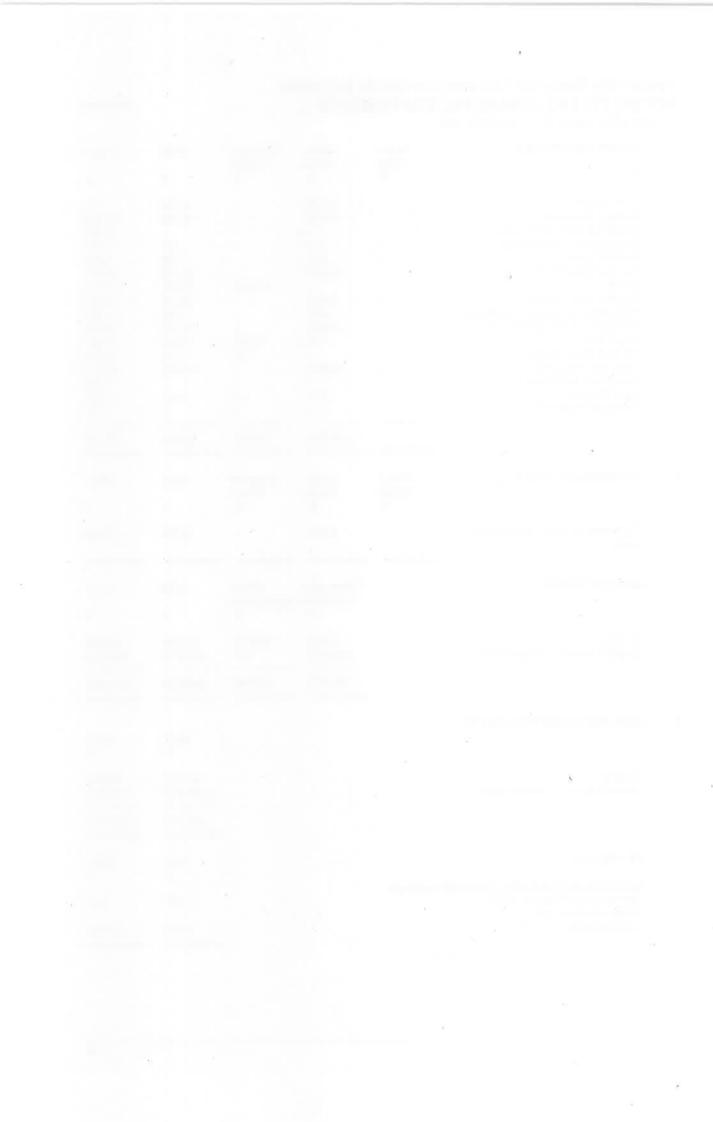
The company has charitable status under Section 208 of the Taxes Consolidation Act 1997 and accordingly no charge to corporation tax arises. Community Response Company Limited By Guarantee is compliant with relevant tax circulars including Circular 44/2006 "Tax clearance Procedures Grants, Subsidies and Similar Type Payments" as well as Circular 13/2014 "Management of and Accountability for Grants from Exchequer Funds"

3.	INCOME					
3.1	CHARITABLE ACTIVITIES		Unrestricted	Restricted	2022	2021
			Funds	Funds		
			€	€	€	€
	0					-
	Grant Income		9	413,400	413,400	573,081
	Hep C Partnership		270	₩	270	8,893
			-		-	
			270	413,400	413,670	581,974
3.2	OTHER INCOME	17.		<u> </u>		
J	O THE R HOOME	1	Unrestricted	Restricted	2022	2021
			Funds €	Funds		_
			€	€	€	€
	Other income		14.	Ver		10.463
						10,163
_						
4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct	Other	Support	2022	2021
		Costs	Costs	Costs		2021
		€	€	€	€	€
	Expenditure on charitable activites	0.000	44.400			
	Salaries wages & related costs	8,626	11,123	130,357	150,106	2
	Rent & rates	25,498	0.400	196,170	221,668	406,763
	Insurance	24,000	2,400	(-)	26,400	29,375
	Computer bureau costs		2,244	3.5	2,244	3,430
	Governance costs	-	-	0.405	3.50	10,953
	Governance Costs (Note 4.3)		2 600	3,185	3,185	51
	23.3		2,660	2.00 X	2,660	2,660
	2,	58,124	18,427	329,712	406,263	453,181
		-				

continued

for the financial year ended 31 December 2022

4.2	OTHER EXPENDITURE	Direct Costs	Other Costs		2022	2021
		€	€	€	€	€
	Other expenditure General Expenses		6,128 8,158	-	6,128 8,158	712 22,869
	Waste management & refuse	(0.4)	¥		0,100	2,687
	Fixed Assets - Depreciation	3 8 3	701	·	701	701
	Subscriptions	¥ £	156	,	156	1,857
	Hep C Partnership Expenses Utilities	14 - 0	25,358		25,358	23,751
	Repairs & maintenance	1184	0.400	10,634	10,634	2,325
	Print design, postage and stationary	X.	2,420 445	is.	2,420	7,237
	Advertising & web design fees		6,102		445 6,102	1,562
	Telephone	(2)	126	7,939	8,065	9,629 6,240
	Travel & Subsistence	8		117	117	1,280
	Legal & professional	\$#E	10,282	-	10,282	16,610
	Events and conferences			-	,	658
	Bank charges	i . ≆)	518	6	524	660
	Credit card charges		0.00	-	=	147
		-	60,394	18,696	79,090	98,925
4.3	GOVERNANCE COSTS	Direct	Other	Support	2022	2021
	9	Costs €	Costs €	Costs €	€	€
	Charitable activities - governance costs	5 5 8	2,660		2,660	2,660
4.4						
4.4	SUPPORT COSTS			Other Expenditure	2022	2021
	*		€	€	€	€
	Support Salaries, wages & related costs		4,315	18,579	22,894	98,468
	Galaries, wages & related costs		325,397	117	325,514	402,837
			329,712 ———	18,696	348,408	501,305
5.	ANALYSIS OF SUPPORT COSTS					
					2022 €	2021 €
	Support	Œ				a a
	Salaries, wages & related costs				22,894 325,514	94,653 402,837
					348,408	497,490
6.	NET INCOME					
J.					2022 €	2021 €
	Net Income is stated after charging/(c Depreciation of tangible assets	rediting):			701	701
	Auditor's remuneration: - audit services					
					<u> </u>	2,660



Community Response Company Limited By Guarantee NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

7. EMPLOYEES AND REMUNERATION

Number of employees

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

	2022 Number	2021 Number
Administration and Programme Management	9	9
The staff costs comprise:	2022 €	2021 €
Wages and salaries Social security costs	329,704 32,903	360,473 36,039
· ·	362,607	396,512

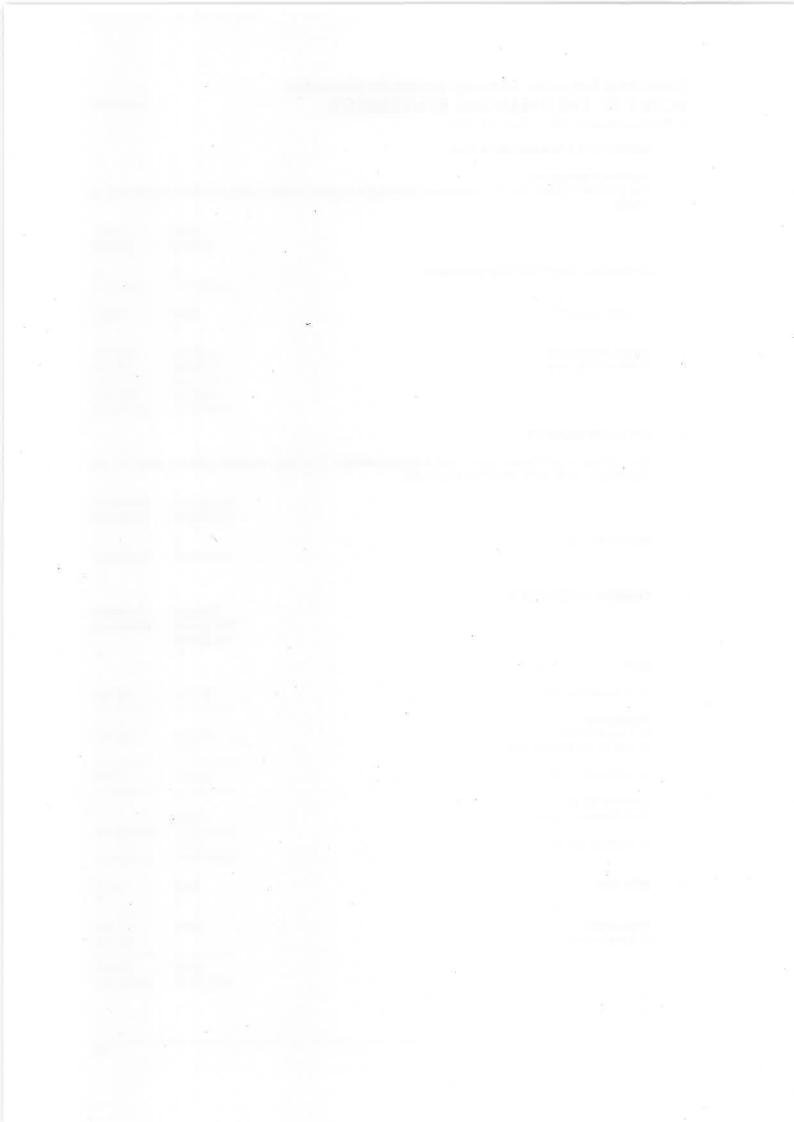
8. EMPLOYEE BENEFITS

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	Number of Employees	Number of Employees
€60,000-€70,000	1	1

9. TANGIBLE FIXED ASSETS

••	MINOREL TIMES AGGETG		
		Fixtures, fittings and equipment	Computer Equipment
		equipment €	€
	Cost	N N	301
	At 31 December 2022	56,004	43,995
	Depreciation	/ =	
	At 1 January 2022	52,750	43,995
	Charge for the financial year	701	3 0
	At 31 December 2022	53,451	43,995
	Net book value	-	-
	At 31 December 2022	2,553	:=:
	At 31 December 2021	3,254	
10.	DEBTORS		
	DEDIONO	2022	2021
		. €	€
	Prepayments	9,526	11,360
	Accrued Income		65,173
	*	9,526	76,533
		-	



Community Response Company Limited By Guarantee NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

11.	CREDITORS Amounts falling due within one year	2022 €	2021 €
	Trade creditors Taxation and social security costs Accruals	1,137 8,125 2,660 ———————————————————————————————————	723 10,819 2,660 14,202

12. State Funding

	- tate t anianig			
	Agency	State funding		
	Government Department	Health Service Execu	ıtive	
	Grant Programme	Department of Public	Health	
	Purpose of the Grant	Community Services		
	Term	1 year		
	Total Fund	€413,402		
	Expenditure	€413,402		
	Fund deferred or due at financial year end	Nil		
	Received in the financial year	€413,402		
	Capital Grant	N/a		
	Restriction on use	Yes		
13. 🖘 13.1	FUNDS RECONCILIATION OF MOVEMENT IN FU	NDS	Unrestricted Funds €	Restric Fu
	At 1 January 2021 Movement during the financial year		35,953 64,745	93,9 (24,7

13.1	RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds €	Restricted Funds €	Total Funds €
	At 1 January 2021	35,953	93,946	129,899
	Movement during the financial year	64,745	(24,714)	40,031
	At 31 December 2021	100,698	69,232	169,930
	Movement during the financial year	(17,762)	(53,921)	(71,683)
	At 31 December 2022	82 936	15 311	99 247

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

THE PERSON OF MICALINICIALS OF	4 LOMD2				
	Balance 1 January 2022	Income	Expenditure	Transfers between funds	Balance 31 December 2022
	€	€	€	€	
Restricted funds	-	•		•	€
Restricted	69.232	413.400	407.004		
Unrestricted funds	09,232	413,400	467,321	5 €0	15,311
Unrestricted General	400.000				
omesticied General	100,698	270	18,032	3	82,936
Total funds	169,930	413,670	485,353	3=	98,247

82,936

15,311

98,247



Community Response Company Limited By Guarantee NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

13.3 ANALYSIS OF NET ASSETS BY FUND

	5.	Fixed assets - charity use	Current assets	Current liabilities	Total
Restricted funds		€ 3,254	€ 25,479	€ (13,422)	€ 15,311
Unrestricted general funds		(701)	82,137	1,500	82,936
	*	2,553	107,616	(11,922)	98,247

14. STATUS

The company is 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.

15. CONTINGENT LIABILITIES

There were no contingent liabilities during the year ended 31 December 2022.

16. RELATED PARTY TRANSACTIONS

No trustees orother person related to the charity had any personal interest in any contract or transaction entered into by the charity during the financial year.

17.	CASH AND CASH EQUIVALENTS	2022 €	2021 €
	Cash and bank balances Cash equivalents	49,890 48,200	56,547 47,798
	a a a a a a a a a a a a a a a a a a a	98,090	104,345

18. CAPITAL COMMITMENTS

The charity had no material capital commitments at the financial year end 31 December 2022.

19. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Trustees on

COMMUNITY RESPONSE COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE REPORT OF THE AUDITORS

Community Response Company Limited By Guarantee SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS OPERATING STATEMENT

for the financial year ended 31 December 2022

	Schedule	2022 €	2021 €
Income Cost of generating funds	1	413,670	588,322 (805)
Gross surplus		413,670	587,517
Charitable activities and other expenses	2	(485,353)	(547,486)
Net (deficit)/surplus		(71,683) ————	40,031



Community Response Company Limited By Guarantee SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 1: COST OF GENERATING FUNDS

for the financial year ended 31 December 2022

Cost of Generating Funds	2022 €	2021 €
Provisions/Materials	·	805
		805



Community Response Company Limited By Guarantee SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 2: CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 December 2022

	2022 €	2021
Expenses	•	€
Wages and salaries	329,704	360,473
Social security costs	32.903	36.039
Staff training & conferences	4.863	7,846
Rent payable	28,800	•
Service charges	20,000	28,800
Insurance	4,345	575
Light and heat	10,634	3,430
Cleaning	10,034	3,787
Repairs and maintenance	3,020	3,020
Printing, postage and stationery	3,020 445	6,330
IT & Promotional Costs	• • •	1,562
Telephone	6,102	9,629
Office Equipment/Software	8,065	6,240
Travelling and subsistence	491	10,536
Work from home expenses	117	1,356
Professional fees	0.040	1,596
Auditor's/Independent Examiner's remuneration	9,216	16,610
Bank charges	2,660	2,660
Staff welfare	1,393	613
Peer Support & Psychological Programme Costs	<u>.</u>	1,686
General expenses		3,442
HEP C Partnership Expenses	16,380	2,054
Subscriptions	25,358	36,644
Depreciation	156	1,857
Depreciation	701	701
	485,353	547,486

