

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

Community Response Company Limited By Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2019

Community Response Company Limited By Guarantee

CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 - 6
Directors' Responsibilities Statement	7
Independent Auditor's Report	8 - 10
Statement of Financial Activities	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statements	14 - 18
Supplementary Information relating to the Financial Statements	20 - 21

Community Response Company Limited By Guarantee

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Susie McEvoy (Resigned 9 May 2019) Sinéad Mulhall (Resigned 9 May 2019) Brendan Donohoe (Resigned 9 May 2019) Michael Butler (Resigned 9 May 2019) Stuart Fraser (Resigned 9 May 2019) Aodán Bourke (Resigned 9 May 2019) Philip Murphy (Appointed 9 May 2019) Emma Somers (Appointed 9 May 2019) Walter Cullen (Appointed 9 May 2019)
Company Secretary	Walter Cullen
Charity Number	CHY 11087
Charities Regulatory Authority Number	RCN 20029548
Company Number	200177
Registered Office and Principal Address	Carman's Court 14 Carman's Hall Off Francis Street, Dublin 8
Auditors	Byrne O'Byrne Accounting & Tax Advisors Limited Certified Public Accountants and Statutory Audit Firm 222-224 Harold's Cross Road Dublin 6w
Bankers	AIB 7/12 Dame Street, Dublin 2.

Community Response Company Limited By Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

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 2019.

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 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 directors of Community Response Company Limited By Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2019.

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) (effective 1 January 2015), 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 empower people to make and maintain healthy lifestyle changes related to alcohol and poly-drug misuse.

Objectives

Community Response offers a local response to the difficulties faced by individuals, their families and the wider community in relation to alcohol and poly-drug misuse. We aim to provide a wide range of client-centred services for those infected and affected by Hepatitis C.

1. Increase the impact of alcohol services
2. Support access to Hepatitis C treatment across Ireland
3. Ensure best use of our resources

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).

Structure, Governance and Management

Structure

Community Response comprises a Management Committee, a Project Manager, a Team Leader, 6 Project Workers (3 full time, 3 part time) 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 Company Limited By Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

Management

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 board members, including a Chair Person, Treasurer and Secretary. Two sub-groups "Finance & Risk" & "Quality & Standards" are also in operation.

Review of Activities, Achievements and Performance

Service users: 136 separate new individuals (93 males, 43 females)

Referrals: 139 from 9 different sources

Referral sources: Family, self, homeless services, social services, probation, GP, mental health services, hepatology services, and other drug treatment centres.

Overall Attendance Groups

Group	Unique Service Users	Total Attendances
Alcohol Stabilisation	122	578
Alcohol Education	47	126
Change and Recovery	75	412
Mindfulness Relapse Based Prevention	7	143
Family Support	22	332
Total	273	1,591

Enrolments in Groups

Programme	Enrolments
Alcohol Stabilisation	1,404
Alcohol Education	302
Change and Recovery	1,030
Mindfulness Relapse Based Prevention	143
Family Support	765
Total	3,644

One to One & Other Services Attendance

- 62 service users availed of 353 alcohol related one-to-ones
- 18 HepFriend / peer educators were trained in 2019
- 20 Hepatitis C education sessions were delivered to 198 participants
- 66 Outreach appointments were made with Hepatitis C clients
- 36 service users availed of 101 Liver Health & Hepatitis C related one-to-ones
- We also worked externally with the Mater Misericordiae, St. James and St. Vincent's Hepatology and Infectious Diseases clinics
- 12 service users availed of 151 MBRP related one-to-one
- 209 assessments were carried out, on 160 male and 43 female clients.

Financial Review

The results for the financial year are set out on page 11 to 13 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the company has assets of €63,182 (2018 - €43,069) and liabilities of €11,150 (2018 - €24,006). The net assets of the company have increased by €32,969.

Reference and Administrative details

Community Response can be contacted on 01-4549772 or info@communityresponse.ie. Further project information and activities can be found at www.communityresponse.ie

Community Response Company Limited By Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

Directors and Secretary

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

Susie McEvoy (Resigned 9 May 2019)
Sinéad Mulhall (Resigned 9 May 2019)
Brendan Donohoe (Resigned 9 May 2019)
Michael Butler (Resigned 9 May 2019)
Stuart Fraser (Resigned 9 May 2019)
Aodán Bourke (Resigned 9 May 2019)
Philip Murphy (Appointed 9 May 2019)
Emma Somers (Appointed 9 May 2019)
Walter Cullen (Appointed 9 May 2019)

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 Walter Cullen.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Community Response Company Limited By Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

Auditors

The auditors, Byrne O'Byrne Accounting & Tax Advisors Limited, (Certified Public Accountants) 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 directors 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 Carman's Court, 14 Carman's Hall, Off Francis Street, Dublin 8.

Approved by the Board of Directors on July 9 th, 2020 and signed on its behalf by:



Walter Cullen
Director



Philip Murphy
Director

Community Response Company Limited By Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2019

The directors are responsible for preparing 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 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 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 directors 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 (2015);
- 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 directors confirm that they have complied with the above requirements in preparing the financial statements.

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, 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 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 company 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 company's auditor in connection with preparing the auditor's report) of which the company'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 company's auditor is aware of that information.

Approved by the Board of Directors on July 9 th, 2020 and signed on its behalf by:



Walter Cullen
Director



Philip Murphy
Director

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 2019 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a 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 company as at 31 December 2019 and of its net incoming resources 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 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 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

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) 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 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.

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.

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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider 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. 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 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 made. 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 and for being satisfied that they 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 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 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 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 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 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.



Peter Cannon

for and on behalf of

BYRNE O'BYRNE ACCOUNTING & TAX ADVISORS LIMITED

Certified Public Accountants and Statutory Audit Firm

222-224 Harold's Cross Road

Dublin 6^w

.....10/7/2020.....

Community Response Company Limited By Guarantee


STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2019


	Notes	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €	Unrestricted Funds 2018 €	Restricted Funds 2018 €	Total 2018 €
Income							
Donations and legacies	4.1	16,397	11,731	28,128	673	-	673
Charitable activities							
- Grants from governments and other co-funders	4.2	-	427,878	427,878	1,436	449,291	450,727
Total income		16,397	439,609	456,006	2,109	449,291	451,400
Expenditure							
Charitable activities	5.1	1,825	353,311	355,136	-	386,659	386,659
Other expenditure	5.2	4,963	62,938	67,901	(727)	60,868	60,141
Total Expenditure		6,788	416,249	423,037	(727)	447,527	446,800
Net income/(expenditure)		9,609	23,360	32,969	2,836	1,764	4,600
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		9,609	23,360	32,969	2,836	1,764	4,600
Reconciliation of funds							
Balances brought forward at 1 January 2019		7,135	11,928	19,063	4,299	10,164	14,463
Balances carried forward at 31 December 2019		16,744	35,288	52,032	7,135	11,928	19,063

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 July 9th, 2020 and signed on its behalf by:



Walter Cullen
Director



Philip Murphy
Director


Community Response Company Limited By Guarantee
BALANCE SHEET

as at 31 December 2019


	Notes	2019 €	2018 €
Fixed Assets			
Tangible assets	9	4,656	1,774
Current Assets			
Debtors	10	12,770	18,447
Cash at bank and in hand		45,756	22,848
		58,526	41,295
Creditors: Amounts falling due within one year	11	(11,150)	(24,006)
Net Current Assets		47,376	17,289
Total Assets less Current Liabilities		52,032	19,063
Funds			
Restricted trust funds		35,288	11,928
Unrestricted designated funds		16,744	7,135
Total funds		52,032	19,063

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 July 9th, 2020 and signed on its behalf by:



Walter Cullen
 Director



Philip Murphy
 Director

Community Response Company Limited By Guarantee
STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2019

	Notes	2019 €	2018 €
Cash flows from operating activities			
Net movement in funds		32,969	4,600
Adjustments for:			
Depreciation		701	253
		<u>33,670</u>	<u>4,853</u>
Movements in working capital:			
Movement in debtors		5,677	(16,789)
Movement in creditors		(12,856)	(45,494)
		<u>26,491</u>	<u>(57,430)</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(3,583)	(2,027)
		<u>22,908</u>	<u>(59,457)</u>
Net increase in cash and cash equivalents		22,848	82,305
Cash and cash equivalents at 1 January 2019		22,848	82,305
Cash and cash equivalents at 31 December 2019	14	45,756	22,848

Community Response Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

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 Carman's Court, 14 Carman's Hall, Off Francis Street,, Dublin 8 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. 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) (effective 1 January 2015)", Irish statute comprising 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.

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 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 year ended 31 December 2019 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) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Fund accounting

The following are the categorises 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.

Income

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Community Response Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

Expenditure

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

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	-	12.5% Straight line
Computer Equipment	-	12.5% 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 company from government agencies and other co-funders, but not yet received at 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 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.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

4. INCOME

4.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2019	2018
		€	€	€	€
	Donations and legacies	16,397	11,731	28,128	673
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
4.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2019	2018
		€	€	€	€
	Grant income	-	397,193	397,193	376,674
	Hep C Partnership	-	30,685	30,685	74,053
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

5. EXPENDITURE

5.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2019	2018
		€	€	€	€	€

Community Response Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

Salaries, wages & related costs	-	-	319,929	319,929	350,190
Rent & rates	-	-	25,975	25,975	29,506
Insurance	-	-	6,069	6,069	1,760
Computer bureau costs	-	-	531	531	2,804
Governance Costs (Note 5.3)	-	-	2,632	2,632	2,399
	-	-	355,136	355,136	386,659
5.2 OTHER EXPENDITURE	Direct Costs	Other Costs	Support Costs	2019	2018
	€	€	€	€	€
General expenses	-	-	8,391	8,391	11,758
Waste management and refuse	-	-	930	930	-
Fixed Assets - Depreciation	-	701	-	701	253
Subscriptions	-	-	1,018	1,018	-
HEP C Partnership Expenses	-	-	30,695	30,695	-
Utilities	-	-	4,611	4,611	4,153
Repairs & maintenance	-	-	4,299	4,299	1,241
Print design, postage and stationery	-	-	2,543	2,543	1,481
Advertising and web design fees	-	-	690	690	2,905
Telephone	-	-	5,802	5,802	1,646
Travel & Subsistence	-	-	7,182	7,182	7,728
Legal and professional	-	-	-	-	17,060
Events and conferences	-	-	455	455	11,357
Bank charges	-	-	584	584	510
Credit card charges	-	-	-	-	49
	-	701	67,200	67,901	60,141
5.3 GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2019	2018
	€	€	€	€	€
Audit	-	-	2,632	2,632	2,399
5.4 SUPPORT COSTS	Charitable Activities	Other Expenditure	Governance Costs	2019	2018
	€	€	€	€	€
Support	352,504	67,200	2,632	422,336	442,048
6. ANALYSIS OF SUPPORT COSTS				2019	2018
				€	€
Support				422,336	442,048
7. NET INCOME				2019	2018
				€	€
Net Income is stated after charging/(crediting):					
Depreciation of tangible assets				701	253

Community Response Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

8. EMPLOYEES AND REMUNERATION

Number of employees

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

	2019	2018
	Number	Number
Administration and programme management	<u>9</u>	<u>9</u>
The staff costs comprise:	2019	2018
	€	€
Wages and salaries	290,115	315,632
Social security costs	28,634	33,849
	<u>318,749</u>	<u>349,481</u>

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	Computer Equipment	Total
	€	€	€
Cost			
At 1 January 2019	52,421	43,995	96,416
Additions	3,583	-	3,583
	<u>56,004</u>	<u>43,995</u>	<u>99,999</u>
At 31 December 2019	56,004	43,995	99,999
Depreciation			
At 1 January 2019	50,647	43,995	94,642
Charge for the financial year	701	-	701
	<u>51,348</u>	<u>43,995</u>	<u>95,343</u>
At 31 December 2019	51,348	43,995	95,343
Net book value			
At 31 December 2019	<u>4,656</u>	<u>-</u>	<u>4,656</u>
At 31 December 2018	<u>1,774</u>	<u>-</u>	<u>1,774</u>

10. DEBTORS

	2019	2018
	€	€
Prepayments	<u>12,770</u>	<u>18,447</u>

11. CREDITORS

Amounts falling due within one year

	2019	2018
	€	€
Trade creditors	1,711	827
Taxation and social security costs	6,770	8,434
Accruals	2,669	3,014
Deferred Income	-	11,731
	<u>11,150</u>	<u>24,006</u>

Community Response Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

12. RESERVES

	2019	2018
	€	€
At 1 January 2019	19,063	14,463
Surplus for the financial year	32,969	4,600
At 31 December 2019	52,032	19,063

13. 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 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.

14. CASH AND CASH EQUIVALENTS

	2019	2018
	€	€
Cash and bank balances	45,756	22,848

15. POST-BALANCE SHEET EVENTS

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

16. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on
...29/07/2020...

COMMUNITY RESPONSE COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

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 2019

	Schedule	2019 €	2018 €
Income		456,006	451,400
Charitable activities and other expenses	1	(423,037)	(446,800)
Net surplus		32,969	4,600

Community Response Company Limited By Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 December 2019

	2019	2018
	€	€
Expenses		
Wages and salaries	290,115	315,632
Social security costs	28,634	33,849
Staff training	1,180	709
Rent payable	25,975	28,800
Rates	-	706
Insurance	6,069	1,760
Computer bureau costs	531	2,804
Utilities	4,611	4,153
HEP C Partnership expenses	30,695	-
Repairs and maintenance	4,299	1,241
Print design, postage and stationery	2,543	1,481
Advertising	690	2,905
Telephone	5,802	1,646
Travelling and subsistence	7,182	7,728
Events and conferences	455	28,417
Peer Development Costs	-	9,240
Auditor's/Independent Examiner's remuneration	2,632	2,399
Bank charges	535	510
Credit card charges	49	49
General expenses	8,391	2,188
Subscriptions	1,948	330
Depreciation	701	253
	<u>423,037</u>	<u>446,800</u>

