

Company Number: 200177

**Community Response Company Limited By Guarantee**  
(A company limited by guarantee, without a share capital)

**Directors' Report and Financial Statements**

**for the year ended 31 December 2017**

# **Community Response Company Limited By Guarantee**

(A company limited by guarantee, without a share capital)

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## **Community Response Company Limited By Guarantee**

(A company limited by guarantee, without a share capital)

### **DIRECTORS AND OTHER INFORMATION**

**Directors**

Michael Butler  
Aodan Bourke  
Michael King (Resigned 1 June 2017)  
Deirdre Farrell (Resigned 1 June 2017)  
Stuart Fraser  
Susie McEvoy (Appointed 1 June 2017)  
Sinéad Mulhall (Appointed 1 June 2017)

**Company Secretary**

Patrick Buckley

**Company Number**

200177

**Charity Number**

CHY 11087

**Registered Office and Business Address**

14 Carman's Court,  
Carman's Hall,  
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

(A company limited by guarantee, without a share capital)

## DIRECTORS' REPORT

for the year ended 31 December 2017

The directors present their report and the audited financial statements for the year ended 31 December 2017.

### Principal Activity

The principal activity of the company is to offer a local response to the difficulties faced by individuals, their families and the wider community in relation to alcohol and poly-drug use and misuse.

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

### Financial Results

The surplus/(deficit) for the year after providing for depreciation amounted to €12,283 (2016 - €(38)).

At the end of the year, the company has assets of €83,963 (2016 - €66,714) and liabilities of €69,500 (2016 - €64,534). The net assets of the company have increased by €12,283.

There was a surplus in the year in the sum of €12,283. The directors considered it prudent to retain it in order to cover anticipated expenditure in early 2018. This expenditure is reviewed regularly and compared to the budget to ensure that expenditure is kept at an optimal level and is kept in line with the company's objectives.

### Directors and Secretary

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

Michael Butler  
Aodan Bourke  
Michael King (Resigned 1 June 2017)  
Deirdre Farrell (Resigned 1 June 2017)  
Stuart Fraser  
Susie McEvoy (Appointed 1 June 2017)  
Sinéad Mulhall (Appointed 1 June 2017)

The secretary who served throughout the year was Patrick Buckley.

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

### Future Developments

The company plans to continue its present activities. Employees are kept as fully informed as practicable about developments within the business.

### Post Balance Sheet Events

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

### 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.

# Community Response Company Limited By Guarantee

(A company limited by guarantee, without a share capital)

## DIRECTORS' REPORT

for the year ended 31 December 2017

### Accounting Records

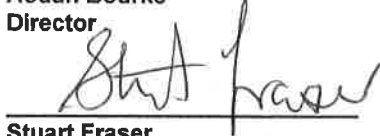
To ensure that proper books and accounting records are kept in accordance with Section 202 Companies Act, 1990, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The books of account are located at the company's office at 14 Carman's Court, Carman's Hall, Dublin 8.

### Signed on behalf of the board



Aodan Bourke

Director



Stuart Fraser

Director

13 June 2018

## **Community Response Company Limited By Guarantee**

(A company limited by guarantee, without a share capital)

### **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the year ended 31 December 2017

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 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 surplus or deficit 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:

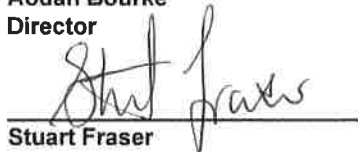
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those 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 company will continue in business.

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

**Signed on behalf of the board**



**Aodan Bourke**  
Director



**Stuart Fraser**  
Director

**13 June 2018**

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Community Response Company Limited By Guarantee**

(A company limited by guarantee, without a share capital)

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of Community Response Company Limited By Guarantee ('the company') for the year ended 31 December 2017 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds 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.

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 2017 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; 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 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**

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:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' 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.

#### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Community Response Company Limited By Guarantee**

**(A company limited by guarantee, without a share capital)**

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement, 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 the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, 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.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

#### **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.

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**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 6w

**13 June 2018**



# Community Response Company Limited By Guarantee

## APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

### 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 the 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 going concerns. 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 going concerns.
- 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.

# Community Response Company Limited By Guarantee

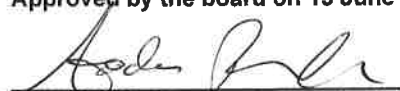
(A company limited by guarantee, without a share capital)

## INCOME AND EXPENDITURE ACCOUNT

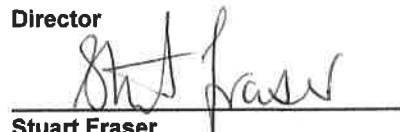
for the year ended 31 December 2017

	Notes	2017 €	2016 €
Income		422,769	391,872
Expenditure		(410,486)	(391,910)
Surplus/(deficit) for the year		12,283	(38)
Total Comprehensive Income		12,283	(38)

Approved by the board on 13 June 2018 and signed on its behalf by:



Aodan Bourke  
Director



Stuart Fraser  
Director

# Community Response Company Limited By Guarantee

(A company limited by guarantee, without a share capital)

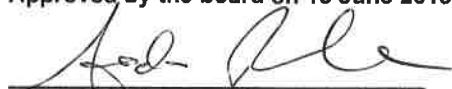
## BALANCE SHEET

as at 31 December 2017

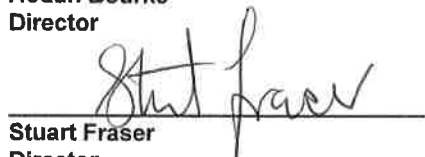
	Notes	2017 €	2016 €
<b>Fixed Assets</b>			
Tangible assets	5	-	1
<b>Current Assets</b>			
Debtors	6	1,658	1,658
Cash and cash equivalents		82,305	65,055
		<u>83,963</u>	<u>66,713</u>
<b>Creditors: Amounts falling due within one year</b>	7	<b>(69,500)</b>	<b>(64,534)</b>
<b>Net Current Assets</b>		<b>14,463</b>	<b>2,179</b>
<b>Total Assets less Current Liabilities</b>		<b>14,463</b>	<b>2,180</b>
<b>Reserves</b>			
Income and expenditure account		14,463	2,180
<b>Members' Funds</b>		<b>14,463</b>	<b>2,180</b>

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 on 13 June 2018 and signed on its behalf by:



Aodan Bourke  
Director



Stuart Fraser  
Director

## Community Response Company Limited By Guarantee

(A company limited by guarantee, without a share capital)

### RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2017

	Retained surplus	Total
	€	€
<b>At 1 January 2016</b>	2,218	2,218
Deficit for the year	(38)	(38)
<b>At 31 December 2016</b>	2,180	2,180
Surplus for the year	12,283	12,283
<b>At 31 December 2017</b>	<b>14,463</b>	<b>14,463</b>

# Community Response Company Limited By Guarantee

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

### 1. GENERAL INFORMATION

Community Response Company Limited By Guarantee is a company limited by guarantee incorporated in Republic of Ireland

### 2. ACCOUNTING POLICIES

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

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2017 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

#### Cash flow statement

The company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### Income

Income represents amounts received from Government funding along with private donations.

#### 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	-	33.33% 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.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

#### Taxation

The company is exempt from corporation tax due to its charitable status. Its registered charity number is CHY11087.

**COMMUNITY RESPONSE COMPANY LIMITED BY GUARANTEE**  
(A company limited by guarantee, without a share capital)

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

**THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS**

## Community Response Company Limited By Guarantee

(A company limited by guarantee, without a share capital)

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### DETAILED INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2017

	2017	2016
	€	€
<b>Income</b>		
HSE Addiction Services - Section 39	202,332	202,332
SICLDTF Family Support - Interim Funding	24,000	24,000
CCLDTF Hep C/HIV Interim Funding	85,061	85,061
Donations and Other Income	47,825	43,499
Pobal	-	36,980
Hep C Partnership	50,622	-
Other income	12,929	-
	<u>422,769</u>	<u>391,872</u>
<b>Expenditure</b>		
Wages and salaries	266,426	264,840
Social welfare costs	27,734	27,603
Staff defined contribution pension costs	1,200	2,400
Training	610	2,375
Rent payable	25,800	25,800
Rates	387	-
Materials	-	14,714
Insurance	2,743	2,433
Computer bureau costs	2,433	-
Light and heat	2,795	2,799
Repairs and maintenance	965	-
Water charges	-	179
Print Design, postage and stationery	2,749	1,700
Advertising & Web Design fees	2,858	1,242
Telephone	3,536	4,437
Travel expenses	13,151	10,734
Leasing of photocopier	-	1,318
Legal and professional	4,500	526
Events and conferences	44,957	20,188
Bank charges	56	556
Credit card charges	49	-
General expenses	5,199	5,005
Waste management and refuse	-	724
Auditor's remuneration	2,337	2,337
Depreciation	1	-
	<u>410,486</u>	<u>391,910</u>
<b>Net surplus/(deficit)</b>	<u>12,283</u>	<u>(38)</u>

## Community Response Company Limited By Guarantee

(A company limited by guarantee, without a share capital)

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

### INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2017

	Notes	2017 €	2016 €
Income		422,769	391,872
Expenditure		<u>(410,486)</u>	<u>(391,910)</u>
Surplus/(deficit) for the year		<u>12,283</u>	<u>(38)</u>