

Registered number: 330953
Charity number: 20141646

CHRISTINE BUCKLEY CENTRE FOR EDUCATION AND SUPPORT
(A company limited by guarantee)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

CHRISTINE BUCKLEY CENTRE FOR EDUCATION AND SUPPORT
(A company limited by guarantee)

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CHRISTINE BUCKLEY CENTRE FOR EDUCATION AND SUPPORT
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY
FOR THE YEAR ENDED 31 DECEMBER 2018

Directors Carmel McDonnell-Byrne (resigned 30 May 2019)
Jackie Gallagher
Donal Buckley
Maire Mulcahy
Terri Harrison (appointed 11 December 2018)

Company registered number 330953

Charity registered number 20141646

Registered office Boole House,
Beech Hill Office Campus
Clonskeagh
Dublin 4

Centre address Jervis House
Jervis Street
Dublin 1

Company secretary Donal Buckley

Independent auditors RBK Business Advisers
Chartered Accountants and Registered Auditors
Boole House
Beech Hill Office Campus
Clonskeagh
Dublin 4

Bankers Bank of Ireland
Donnybrook
Dublin 4

CHRISTINE BUCKLEY CENTRE FOR EDUCATION AND SUPPORT
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DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018

The directors present their annual report and audited financial statements for the year ended 31 December 2018

This is the first set of financial statements prepared by Christine Buckley Centre for Education and Support in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. Previously the company applied FRS 102 but did not apply the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102 Charities SORP). The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice.

Reference and Administrative details

The organisation is a charitable company limited by guarantee with a registered office at Boole House, Beech Hill Office Campus, Clonskeagh, Dublin 4. The Charity trades under the name Christine Buckley Centre for Education and Support and its principal place of business is Jervis House, Jervis Street, Dublin 1. The registered number of the company is 330953.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity Number 20141646 and is registered with the Charities Regulatory Authority. The charity has a total of 5 Directors.

Directors and Secretary

The names of persons who at any time during the financial year and up to the date of approval of the financial statements were directors of the company are as follows:

Carmel McDonnell-Byrne (resigned 30 May 2019)
Jackie Gallagher
Donal Buckley
Maire Mulcahy
Terri Harrison (appointed 11 December 2018)

The company secretary throughout the financial year was Donal Buckley.

Principal activities and objectives

The principal activity of the company is the provision of a refuge for victims of institutional abuse.

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

There has been no significant change in these activities during the year ended 31 December 2018.

Business review

Christine Buckley Centre for Education and Support received the majority of its income in 2018 from HSE with the remainder coming from donations. Income is analysed as restricted and unrestricted in accordance within the terms of the donor funding.

The financial results for the year ending 31st December 2018 are set out in the Statement of Financial Activities on page 10.

CHRISTINE BUCKLEY CENTRE FOR EDUCATION AND SUPPORT
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DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018

In the 2018 Statement of Financial Activities, the resources expended are classified under the heading of other charitable activities and governance costs. Resources expended amounted to €253,886 in 2018, similar to 2017. The main expenditure relates to wages & salaries and rent.

Results

The surplus for the year amounted to €23,799 (2017: deficit of €7,834).

At the end of the year, the company has assets of €46,245 (2017 - €25,580) and liabilities of €11,624 (2017 - €14,758). The net assets of the company have increased by €23,799.

Achievements and performance

2018 saw the relocation of Christine Buckley Centre to smaller premises. The move was the result of an unmanageable increase in rent but the CBC team planned and facilitated the move ensuring minimum negative impact on clients. In order to further support clients during this period of change CBC introduced "Holistics / Mindfulness" course. The course was very well attended by both male and female clients.

Having secured funding for a "Client Management System" CBC are now working with Enclude in the development of such a system for CBC which will make CBC reporting simpler, analysis more effective and will facilitate a more efficient use of staff time and resources.

From CBC's point of view it is very important for the centre to support students and academics as they endeavour to increase the body of knowledge and understanding of Institutional Abuse. To this end CBC was involved with two major pieces of research:

1. A Ph.D. student met with a number of clients in Christine Buckley Centre. The research carried out was in the area of Survivorship; focussing on understanding more about how people cope with, and develop after early experiences of trauma.
2. "Survivors' Stories" is a UCD based project. It offers survivors the opportunity to record their stories and memories to be part of the National Folklore Collection. It will create a permanent national resource so that this part of history will not be forgotten. The stories will be recorded at the Christine Buckley Centre. Heading up this project from UCD are Dr Emilie Pine Associate Professor in Modern Drama and Dr Críostóir Mac Cárthaigh, National Irish Folklore Archive.

Overall the CBC model of offering support and education continues to meet the needs of survivors attending the centre. In 2018 CBC welcomed twenty-five new clients from various parts of the country. It was also agreed at the December 2018 Meeting of Directors / Trustees that CBC would amend it's constitution to include the following subsidiary object:

To provide the same range of services to mothers who were not in institutional care but who were abused in other ways under the societal regime of 20th century Ireland including Mothers who were in Mother and Baby homes and Magdalene laundries, Mothers who had their babies taken from them as well as Mothers whose babies died but who had suffered isolation from their family and friends during their pregnancies.

As an education and support centre for survivors of institutional abuse we have always extended our services to survivors of all state funded religious ran institutions and a number of years ago we facilitated the establishment of a Mothers Group for survivors of Mother and Baby Homes but this amendment means that we will now be in a position to tailor our services to meet the specific needs of various survivors.

Structure, governance and management

The Board consists of five Directors; Carmel McDonnell-Byrne, Donal Buckley, Máire Mulcahy Jackie Gallagher and Terri Harrison.

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DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018

Two directors had practical hands on dealings with the centre; Carmel McDonnell-Byrne and Donal Buckley worked from their homes and Carmel also worked in the centre on an unpaid voluntary basis on Thursdays & Fridays while Donal works in the centre on an unpaid voluntary basis on Fridays. Board meetings take place on a quarterly basis. In 2018 they took place in January, April June, October and December. The AGM took place in July.

CBCES also has an Organising Committee, established in 2006. It is chaired by a staff member and its purpose is to organise events such as plays, singing performances, educational tours and outings. It is very important to survivors themselves that they are involved in the organisation of such events. Annmarie Kennedy is the Chairperson of the Organising Committee.'

Future Developments

The company plans to continue its present activities and current activity levels.

Events after the balance sheet date

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

Accounting records

The directors acknowledge their responsibility under Sections 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company.

In order to comply with the requirements of the act, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records of the company are kept at the principal place of business at Jervis House, Jervis Street, Dublin 1.

Disclosure of information to auditors

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- so far as that director is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report was approved by the directors and signed on their behalf by:

Jackie Gallagher
Director

Donal Buckley
Director

Date: 13th June 2019:

CHRISTINE BUCKLEY CENTRE FOR EDUCATION AND SUPPORT
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DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2018

The directors (who are also directors of Christine Buckley Centre for Education and Support for the purposes of company law) are responsible for preparing the Directors' report and the financial statements in accordance with 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 Companies Act 2014 and accounting standards issued by the Financial Reporting Council (and promulgated by Chartered Accountants Ireland) including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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, 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Jackie Gallagher
Director

Donal Buckley
Director

Date: 13th June 2019

CHRISTINE BUCKLEY CENTRE FOR EDUCATION AND SUPPORT
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHRISTINE BUCKLEY CENTRE FOR
EDUCATION AND SUPPORT**

OPINION

We have audited the financial statements of Christine Buckley Centre for Education and Support (The Charity) for the year ended 31 December 2018 which comprise Income and Expenditure Account, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including a summary of accounting policies. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2018 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Supervisory Authority ("IAASA") Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (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 charitable 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 thereon. Our opinion on the financial statements does not cover the other information and 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

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHRISTINE BUCKLEY CENTRE FOR
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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.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2014

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

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited ;
- the financial statements are in agreement with the accounting records;
- the information given in the Director's Report is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with the Companies Act 2014.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made.

We have nothing to report in this regard.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the Directors' responsibilities statement, the directors (who are also the directors of the Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

CHRISTINE BUCKLEY CENTRE FOR EDUCATION AND SUPPORT
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHRISTINE BUCKLEY CENTRE FOR
EDUCATION AND SUPPORT**

AUDITORS' 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 opinion that includes our assurance. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 of the effectiveness of the charitable 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 charitable 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 Auditors' 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 Auditors' report. However, future events or conditions may cause the charitable 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.

THE PURPOSE OF OUR AUDIT WORK AND TO WHOM WE OWE OUR RESPONSIBILITIES

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

CHRISTINE BUCKLEY CENTRE FOR EDUCATION AND SUPPORT
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHRISTINE BUCKLEY CENTRE FOR
EDUCATION AND SUPPORT

David Jones
for and on behalf of
RBK Business Advisers
Chartered Accountants and Registered Auditors
Boole House
Beech Hill Office Campus
Clonskeagh
Dublin 4
13 June 2019

CHRISTINE BUCKLEY CENTRE FOR EDUCATION AND SUPPORT
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	<i>Total funds 2017 €</i>
INCOME FROM:					
Donations and grants	2	252,485	25,200	277,685	238,333
TOTAL INCOME		<u>252,485</u>	<u>25,200</u>	<u>277,685</u>	<u>238,333</u>
EXPENDITURE ON:					
Charitable activities:					
Governance costs	4	25,373	3,200	28,573	15,946
Other charitable activities	3	225,313	-	225,313	230,221
TOTAL EXPENDITURE		<u>250,686</u>	<u>3,200</u>	<u>253,886</u>	<u>246,167</u>
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		1,799	22,000	23,799	(7,834)
NET MOVEMENT IN FUNDS		1,799	22,000	23,799	(7,834)
RECONCILIATION OF FUNDS:					
Total funds brought forward	9	10,822	-	10,822	18,656
TOTAL FUNDS CARRIED FORWARD		<u><u>12,621</u></u>	<u><u>22,000</u></u>	<u><u>34,621</u></u>	<u><u>10,822</u></u>

The notes on pages 13 to 19 form part of these financial statements.

CHRISTINE BUCKLEY CENTRE FOR EDUCATION AND SUPPORT
(A company limited by guarantee)
REGISTERED NUMBER: 330953

BALANCE SHEET
AS AT 31 DECEMBER 2018

	Note	€	2018 €	€	2017 €
CURRENT ASSETS					
Debtors	7	15,971		-	
Cash at bank and in hand		30,274		25,580	
		<u>46,245</u>		<u>25,580</u>	
CREDITORS: amounts falling due within one year	8	<u>(11,624)</u>		<u>(14,758)</u>	
NET CURRENT ASSETS			<u>34,621</u>		<u>10,822</u>
NET ASSETS			<u>34,621</u>		<u>10,822</u>
CHARITY FUNDS					
Restricted funds	9		22,000		-
Unrestricted funds	9		12,621		10,822
TOTAL FUNDS			<u>34,621</u>		<u>10,822</u>

The financial statements were approved and authorised for issue by the directors 13 June 2019 and signed on their behalf, by:

Jackie Gallagher
Director

Donal Buckley
Director

Date: 13th June 2019

The notes on pages 13 to 19 form part of these financial statements.

CHRISTINE BUCKLEY CENTRE FOR EDUCATION AND SUPPORT
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	2018 €	2017 €
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	11	<u>4,694</u>	<u>(13,189)</u>
Change in cash and cash equivalents in the year		4,694	(13,189)
Cash and cash equivalents brought forward		<u>25,580</u>	<u>38,769</u>
Cash and cash equivalents carried forward	12	<u><u>30,274</u></u>	<u><u>25,580</u></u>

The notes on pages 13 to 19 form part of these financial statements.

CHRISTINE BUCKLEY CENTRE FOR EDUCATION AND SUPPORT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES

1.1 General information

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and the related notes constitute the financial statements of Christine Buckley Centre for Education and support for the financial year ended 31 December 2018.

Christine Buckley Centre for Education and support is a company limited by guarantee and is a public benefit entity incorporated in Ireland with a registered office at Boole House, Beech Hill Office Campus, Clonskeagh, Dublin 4 and its company registration number is 330953.

The nature of the organisation's operations and its principal activities are set out in the Directors report.

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice. As noted below, the directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

Currency

The financial statements have been presented in Euro which is also the functional currency of the company.

1.2 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council (and promulgated by Chartered Accountants Ireland) as modified by the Statement of Recommended Practice "Accounting and reporting by Charities" effective 1 January 2015 and the Companies Act 2014.

1.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Income represents Health Service Executive Grants received and other donations secured.

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

1.4 Expenditure

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs of legal advice for directors.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. Charitable activities are costs incurred on the company's operations.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

1. ACCOUNTING POLICIES (continued)

1.5 Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

1.6 Debtors

Prepayments are valued at the amount prepaid.

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.8 Fund accounting

Unrestricted Funds include general funds which are expendable at the discretion of the directors in furtherance of the objectives of the charity and which have not been designated for other purposes.

Restricted funds represent grants and donations received which can only be used for particular purposes specified by the donors. Such purposes are within the overall aims of the charity.

2. INCOME FROM DONATIONS AND GRANTS

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	<i>Total funds 2017 €</i>
Donations	24,525	23,000	47,525	10,371
Grants	227,960	2,200	230,160	227,962
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	252,485	25,200	277,685	238,333
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2017</i>	238,333	-	238,333	
	<hr/>	<hr/>	<hr/>	

CHRISTINE BUCKLEY CENTRE FOR EDUCATION AND SUPPORT
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

GRANT ANALYSIS

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
Health Service Executive Lottery grants	227,960	-	227,960	227,962
	-	2,200	2,200	-
Total	227,960	2,200	230,160	227,962

3. CHARITABLE ACTIVITIES

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
Wages & Salaries	67,021	-	67,021	63,165
Staff recruitment costs	-	-	-	2,303
Rent	78,161	-	78,161	104,550
Service charges	24,482	-	24,482	36,438
Insurance	1,814	-	1,814	2,062
Light & heat	11,153	-	11,153	12,247
Repairs and maintenance	2,177	-	2,177	209
Dilapidations	33,000	-	33,000	-
Educational costs	1,479	-	1,479	2,176
Telephone	3,043	-	3,043	2,872
Website costs	(1,738)	-	(1,738)	-
Motor expenses	3,672	-	3,672	799
General expenses	1,049	-	1,049	3,400
Total	225,313	-	225,313	230,221

4. GOVERNANCE COSTS

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
Audit	3,690	-	3,690	2,460
Legal & professional	6,832	3,200	10,032	-
Accountancy	14,610	-	14,610	13,284
Bank charges	241	-	241	202
Total	25,373	3,200	28,573	15,946

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

5. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2018	<i>2017</i>
	€	€
Auditors' remuneration	3,690	<i>2,460</i>

6. STAFF COSTS

Staff costs were as follows:

	2018	<i>2017</i>
	€	€
Wages and salaries	60,623	<i>57,489</i>
Social security costs	6,398	<i>5,676</i>
	67,021	<i>63,165</i>

The average number of persons employed by the company during the year was as follows:

	2018	<i>2017</i>
	No.	No.
Administration	4	<i>4</i>

During the year, no Director received any remuneration (2017 - €Nil)
During the year, no Director received any benefits in kind (2017 - €Nil)
Directors were reimbursed for vouched expenses if claimed.

No employee received remuneration amounting to more than €60,000 in either year.

7. DEBTORS AND PREPAYMENTS

	2018	<i>2017</i>
	€	€
Prepayments	15,971	<i>-</i>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

8. CREDITORS: Amounts falling due within one year

	2018	2017
	€	€
Trade creditors	6,839	3,277
PAYE	4,421	3,939
Other creditors	-	5,000
Accruals	364	2,542
	11,624	14,758
	11,624	14,758

9. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2018 €	Income €	Expenditure €	Balance at 31 December 2018 €
Unrestricted funds				
General Funds	10,822	252,485	(250,686)	12,621
	10,822	252,485	(250,686)	12,621
Restricted funds				
Restricted Funds	-	25,200	(3,200)	22,000
	-	25,200	(3,200)	22,000
Total of funds	10,822	277,685	(253,886)	34,621
	10,822	277,685	(253,886)	34,621

CHRISTINE BUCKLEY CENTRE FOR EDUCATION AND SUPPORT
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NOTES TO THE FINANCIAL STATEMENTS
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9. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2017 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2017 €</i>
Unrestricted funds				
General Funds	18,656	238,333	(246,167)	10,822
Restricted funds				

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €
Current assets	24,245	22,000	46,245
Creditors due within one year	(11,624)	-	(11,624)
	<u>12,621</u>	<u>22,000</u>	<u>34,621</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2017 €</i>	<i>Restricted funds 2017 €</i>	<i>Total funds 2017 €</i>
Current assets	25,580	-	25,580
Creditors due within one year	(14,758)	-	(14,758)
	<u>10,822</u>	<u>-</u>	<u>10,822</u>

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11. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2018 €	2017 €
Net income/(expenditure) for the year (as per Statement of Financial Activities)	23,799	(7,834)
Adjustment for:		
Increase in debtors	(15,971)	-
Decrease in creditors	(3,134)	(5,355)
Net cash provided by/(used in) operating activities	<u>4,694</u>	<u>(13,189)</u>

12. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2018 €	2017 €
Cash at bank and in hand	30,274	25,580
Total	<u>30,274</u>	<u>25,580</u>

13. CONTINGENT LIABILITIES

There were no contingent liabilities at the balance sheet date.

14. FINANCIAL COMMITMENTS

At 31 December 2018 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2018 €	2017 €
Amounts payable:		
Between 1 and 5 years	<u>63,785</u>	<u>63,785</u>

The client negotiated a five year lease in 2018. Henceforth the annual Rent is €51,930 plus VAT.

15. RELATED PARTY TRANSACTIONS

No related party transactions took place during the year ended 31st December 2018.

16. POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year end which, in the opinion of the directors, require disclosure in the financial statements.