

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

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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

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CHRISTINE BUCKLEY CENTRE FOR EDUCATION AND SUPPORT
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY
FOR THE YEAR ENDED 31 DECEMBER 2019

Directors	Carmel McDonnell-Byrne (resigned 30 May 2019) Jackie Gallagher Donal Buckley Maire Mulcahy Terri Harrison Francis Timmins (appointed 7 November 2019, resigned 16 June 2020)
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	Marie Mulcahy
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 2019

The directors present their annual report and audited financial statements for the year ended 31 December 2019

The financial statements are 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. "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
Francis Timmins

The company secretary was Donal Buckley until 30th May 2019 and thereafter Marie Mulcahy.

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 2019.

Business review

Christine Buckley Centre for Education and Support received the majority of its income in 2019 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 2019 are set out in the Statement of Financial Activities

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DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

on page 10.

In the 2019 Statement of Financial Activities, the resources expended are classified under the heading of other charitable activities and governance costs. Resources expended amounted to €229,298 in 2019, reduced on 2018 due to the change of premises. The main expenditure relates to wages & salaries, rent and service charges and building costs.

Results

The surplus for the year amounted to €24,074. (2018: €23,799).

At the end of the year, the company has assets of €67,904 (2018 - €46,245) and liabilities of €9,209 (2018 - €11,624). The net assets of the company have increased by €24,074.

Achievements and performance

Future needs of survivors

Conference & Celebrating Survivorship

To highlight the need for ongoing State and other support for survivors, Christine Buckley Centre for Education and Support (CBCES) hosted a conference in Trinity College Dublin along with other groups which outlined important research on survivors' ongoing needs.

The timing of the conference also served to mark two key anniversaries of events that marked turning points in the State's response to survivors: the 20th Anniversary of the State's Apology to Survivors of Institutional Abuse and the 10th Anniversary of the Publication of the Ryan Report on The Commission to Inquire into Child Abuse which vindicated the complaints that survivors had made at how they were treated as children in industrial schools.

The conference presented significant information about the ongoing needs of survivors. In particular their health vulnerability due to their treatment as children and the need for an enhanced Medical Card to ensure that each of them receives priority health treatment. Research presented at the conference also pointed to the fear of survivors that they could be put into nursing homes as they grow older and this would bring back the painful nightmares that they experienced in the institutions. For this reason and also in order not to again cut survivors off from their families, they need to be cared for in their own homes for as long as possible.

Our founder and then chairperson Carmel McDonnell-Byrne is to be warmly thanked for being the driving force for the conference. She along with our then manager Annmarie Kennedy worked with a number of other organisations to organise the conference entitled "Facing the Future Together - Ireland's lifelong Responsibility to Survivors of Institutional Abuse".

The conference also helped to bring together a number of groups who provide support to survivors and provided a platform to create a unified voice. The process of organising the conference helped also to enhance CBCES's relationship with other organisations which support survivors particularly Caranua as well as Towards Healing, Right of Place, One in Four and Community Response.

The attendance included former Taoiseach Bertie Ahern who issued the apology to survivors in 1999. Senator Ivana Bacik was a speaker. Senator David Norris made a presentation on behalf of CBCES to key people involved in uncovering the atrocities. Carmel McDonnell-Byrne and Francis Treanor, a survivor and Caranua board member, both spoke from their perspectives on the future needs of survivors.

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DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

Prof. Alan Carr, UCD was the key note speaker and Fergus Finlay, former CEO of Barnardos, summed up the main points at the end. Colm O'Gorman, CEO Amnesty Ireland, chaired the conference. Other speakers included Fiona Ward, National Counselling Service (covering the work of the NCS, One in Four and Towards Healing); Geraldine Ryan, ICAP (UK based Counselling Service); Nicola Perry, Community Response; Isolde Blau, Tusla; and Micheál Walsh, Right of Place Second Chance.

Following on from the conference a report is being compiled of the key findings and presentations summarising the main points explored by the various speakers on the day. The plan is to submit this to the Ministers for Education, Health as well as HSE and to circulate it to various politicians and academic personnel in order to encourage the provision of all the supports and services which survivors need.

Celebrating Survivorship Gathering

On the afternoon after the conference both survivors and attendees attended the Celebrating Survivorship Gathering in part of St. Patrick's Cathedral, Dublin. The venue was provided free of charge by the Rev Dr. William Morten. Musicians as well as some well-known singers including Senator Frances Black performed. One of the highlights was the performance of Christine Buckley choir led by director Terri Harrison.

The events were a resounding success. CBCES received very positive feedback from survivors and both events were covered extensively by RTE as well as by various newspapers and social media sites.

Áras an Uachtaráin

Also marking the anniversary, survivors from the Christine Buckley Centre were delighted to be invited to Áras an Uachtaráin. It was a wonderful day for survivors who were made feel valued and very welcome by President, Michael D. Higgins, his wife and the staff in the Áras. The President gave a moving speech and considering the theme for the conference held on the very next day, a very pertinent speech. Part of his message was as follows:

"While progress has been made in the decade since the publication of the Ryan Report it is imperative that the State remain vigilant in fulfilling its obligation to protect all of our citizens. It is essential that we strive to learn from the period of history that was tarnished by silence, by a failure to listen, an abdication of responsibility, a distortion of religious ideology and a refusal to hear and believe the tragic stories of those abandoned by the State to institutional care."

The significance of this quote cannot be underestimated; there is still work to be done in terms of providing for survivors but also in terms of learning and understanding Institutional Abuse and its pathology so that it may never occur again.

Art Exhibition

To demonstrate the art work created by survivors at art classes in the centre, CBCES director Terri Harrison organised an art exhibition in two venues: The County Library in Tallaght and Inspire gallery on Gardiner St. in Dublin City Centre. The former venue was provided free of charge. For the opening nights at both venues Ms Harrison also organised musical entertainment including performances by Christine Buckley choir. Both events were a considerable success as they showed survivors' creativity to their families, friends and the broader community. They also attracted media coverage.

One of the attendees at the Inspire opening was Teresa Kelly of Helping Hands organisation which raises funds in Dublin's northside for charitable causes. Ms Kelly was so impressed by the stories and work of survivors that Helping Hands made a donation to our charity.

Among the attendees at the Tallaght exhibition opening was Senator Gerard Craughwell and he organised a collection in Leinster House for our charity. We are also grateful to the National Lottery for sponsorship of the Art Exhibition.

Research - Survivors' Stories

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DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

Survivors' Stories is a collaboration between the Christine Buckley Centre, the National Folklore Collection and UCD Library. It is a collection of recorded stories and transcripts of some survivors of institutional abuse. This oral history project was co-ordinated by Associate Professor Emilie Pine and Dr. Críostóir Mac Cárthaigh from UCD. Minister for Children and Youth Affairs Katherine Zappone launched this significant piece of work and later in the year the project won the UCD award for "Research Impact Case Study". Part of the award was additional funding to carry out more recordings.

Education is key to the prevention of institutional abuse and other such violations of human rights. It is also a key aspect in helping survivors to recover from their trauma as is the telling of survivors' stories.

Because CBCES' survivors' stories will live on in the National Folklore Collection, it is a way of demonstrating to survivors that their lives mattered. In this way it enhances their sense of self-worth. It will also provide records for future generations to understand the effects of institutional abuse. This project marks a real contribution to the continued study of such abuses and the long term impact on the lives of survivors.

CRM / Salesforce

Enclude continue to work on a client management system – Salesforce for CBCES which will make reporting simpler for our team, analysis more effective and will facilitate a more efficient use of staff time and resources.

Salesforce will help to upgrade CBCES's ability to produce statistics to enable various decision making processes around how best to meet the needs of clients and survivors in the wider community. It helps to streamline CBCES's data recording capability and allows staff to use their time more efficiently without the need for cumbersome spreadsheets.

Archives

In 2019 CBCES began uploading old client paper files onto a secure hard drive in order to preserve the historic information. All clients have the right to refuse to have their data recorded and CBCES offers the option to take files away or have them shredded at the centre.

This project helps CBCES to maintain GDPR compliance and to store information in a space efficient manner while also allowing easy access to required files.

Finally, it was a great year for CBCES in terms of both clients and staff. CBC greatly fulfilled its obligation to be a voice for survivors while ensuring that systems and protocols were updated in line with sector norms.

Fund raising

HSE continues to be the main source of funds for the centre and we are extremely grateful for its ongoing support.

The National Lottery donated €2,000 during 2019 for provision of five new PCs. Dublin City Council, provided €12,000 which included funds towards the development of a new Website, development of a Strategic Plan and an educational tour for service users. In June 2019 CBCES again shared in the funds raised from the annual Bath Pub Charity Cycle organised by Loyola Enterprises, which owns the Bath pub in Ringsend, and Conor Buckley son of one of our founders, Christine. The proceeds from this event are shared between CBCES and another charity, Aware.

We are grateful to the owners and organisers for the hospitality which they provide to the many cyclists who participate. We are also grateful to the cyclists who subscribe and those who donate through the event. We are also grateful to Press-Up, the restaurant, hotel and cinema company as well as Suntory Ireland, distributors of Lucozade, and other donors who contribute to the hospitality for the cyclists in order to make it an enjoyable annual event.

Structure, governance and management

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DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

The Board consists of four directors: Donal Buckley, Máire Mulcahy, Jackie Gallagher and Terri Harrison. Three directors had practical hands on dealings with the centre on an unpaid voluntary basis. During 2019 Ms McDonnell-Byrne played a key role in organising the Conference and Gathering and also worked in the centre on an unpaid voluntary basis on Thursdays and Fridays until her retirement in May 2019. Ms Harrison acted as tutor with Christine Buckley Choir, the organisation of the Gathering in St Patrick's Cathedral and the organisation of the Art Exhibitions. Mr Buckley provided back up administrative support from home.

Board meetings took place nine times per year. In 2019 they were held in February, April, May, June, September, October and November 2019. The AGM took place in August.

Governance

During 2019 directors and the management team worked with Quality Matters consultancy to review governance policies and procedures.

Code of Governance

We the trustees of Christine Buckley Centre for Education and Support CLG hereby agree to adhere to the Code of Governance for Christine Buckley Centre for Education and Support CLG in compliance with the six principles outlined by the Charities Regulator Code of Governance.

1) Advancing the charitable purpose of Christine Buckley Centre for Education and Support CLG (CBCES)

This charitable purpose is declared in our following mission statement:

To provide a place of welcome, dignity, safety and respect where all survivors of institutions can feel supported and empowered and participate in a healing journey as they endeavour to rebuild their lives and find the peace and justice they truly deserve.

We aim to achieve this through education, personal development, holistics and creativity in a community setting. Our centre will always be a place where people are not alone or made to feel different and also where they benefit from peer support.

2) Behaving with Integrity

As trustees we will act independently in the interest of CBCES and not act in our own personal interest. We promise to treat all board matters with confidentiality about their sensitivity.

We understand that this requirement for confidentiality does not apply if it becomes necessary for a CBCES trustee to inform the Charities Regulator about any matter which could threaten the future of the charity.

3) Leading People

We recognise as trustees that we are responsible for providing leadership to volunteers employees and contractors. This includes taking our duty of care towards these people seriously and promoting a culture of respect in keeping with our mission statement.

4) Exercising Control

We understand that as charity trustees we are responsible for making sure that the constitution of Christine Buckley Centre for Education and Support CLG is a legally binding document. We are responsible for the funds and other assets owned by Christine Buckley Centre for Education and Support CLG. We also pledge to be vigilant in identifying and addressing risks to which CBCES may be exposed in order to minimise any identifiable risks.

5) Working effectively

As trustees we recognise that it is important to ensure a good mix of skills including those of survivors,

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DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

professionals and people with experience as directors or trustees. We also recognise that as trustees we need to ensure that we stay up to date with good practice for charity trustees.

We promise to disclose where we have any personal or business interests that may relate to those of CBCES we will not to engage in any decisions equating to a conflict of interest.

Our board will include a chairperson, secretary and treasurer. We annually review the board's skill requirements and finances. Each director will retire every two years but may offer themselves for re-election until they have served four terms when their term will cease. From 2021 the maximum number of terms will reduce to three.

6) Being accountable and transparent

We will report to our main funder HSE by way of quarterly reports on the activities and finances of CBCES. These quarterly reports will also be made available to any other stakeholders and in addition we will file our annual report with the Charities Regulator and our audited accounts with the Companies Registration Office.

Client involvement

CBCES also has an Organising Committee, 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 was the Chairperson of the Organising Committee.

Future Developments

Update Events after the balance sheet date

Since Covid arrived the centre in Jervis House has been closed as it is too small to cater for clients in a social distancing regime. Consequently since lock down began in March, the staff and team have been working from home providing a telephone help service.

The charity is undertaking a review to assess if any services such as one to one meetings can be provided from the centre or if staff can provide some of the current service from Jervis House.

Our team is also using Zoom technology with those service users who are able to avail of smart phones. We also have a class to teach others how to avail of it. Already some of the service users in the men's group have been able to participate in Zoom meetings. In this we are resuming peer support activity that is so valuable for survivors.

We also plan to extend this to include classes by means of Zoom.

A new manager Nóra Dempsey was appointed in June 2020.

Francis Timmons resigned on 16 June 2020.

Events after the balance sheet date

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

Accounting records

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DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

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

Jackie Gallagher
Director

Donal Buckley

Donal Buckley
Director

Date:

9/9/2020

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**DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2019**

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

Jackie Gallagher
Director

Donal Buckley

Donal Buckley
Director

Date:

9/9/2020

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 2019 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 affairs of the charitable company's affairs as at 31st December 2019 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 FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and

have been properly prepared in accordance with 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 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, 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

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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

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

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.

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

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

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

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

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

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

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



David Jones
for and on behalf of
RBK Business Advisers
Chartered Accountants and Registered Auditors
Boole House
Beech Hill Office Campus
Clonskeagh
Dublin 4
9 September 2020

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 2019**

	Note	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
INCOME FROM:					
Donations and grants	2	238,692	14,680	253,372	277,685
TOTAL INCOME		<u>238,692</u>	<u>14,680</u>	<u>253,372</u>	<u>277,685</u>
EXPENDITURE ON:					
Charitable activities:					
Governance costs	4	20,057	-	20,057	28,573
Other charitable activities	3	199,540	9,701	209,241	225,313
TOTAL EXPENDITURE		<u>219,597</u>	<u>9,701</u>	<u>229,298</u>	<u>253,886</u>
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		19,095	4,979	24,074	23,799
NET MOVEMENT IN FUNDS		19,095	4,979	24,074	23,799
RECONCILIATION OF FUNDS:					
Total funds brought forward	9	12,621	22,000	34,621	10,822
TOTAL FUNDS CARRIED FORWARD		<u><u>31,716</u></u>	<u><u>26,979</u></u>	<u><u>58,695</u></u>	<u><u>34,621</u></u>

The notes on pages 17 to 23 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 2019

	Note	€	2019 €	€	2018 €
CURRENT ASSETS					
Debtors	7	21,971		15,971	
Cash at bank and in hand		45,933		30,274	
		<u>67,904</u>		<u>46,245</u>	
CREDITORS: amounts falling due within one year					
	8	(9,209)		(11,624)	
NET CURRENT ASSETS			<u>58,695</u>		<u>34,621</u>
NET ASSETS			<u>58,695</u>		<u>34,621</u>
CHARITY FUNDS					
Restricted funds	9		26,979		22,000
Unrestricted funds	9		31,716		12,621
TOTAL FUNDS			<u>58,695</u>		<u>34,621</u>

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

Jackie Gallagher

Jackie Gallagher
Director

Donal Buckley

Donal Buckley
Director

Date: *9/9/2020*

The notes on pages 17 to 23 form part of these financial statements.

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	2019 €	2018 €
Cash flows from operating activities			
Net cash provided by operating activities	11	<u>15,659</u>	<u>4,694</u>
Change in cash and cash equivalents in the year		<u>15,659</u>	<u>4,694</u>
Cash and cash equivalents brought forward		<u>30,274</u>	<u>25,580</u>
Cash and cash equivalents carried forward	12	<u><u>45,933</u></u>	<u><u>30,274</u></u>

The notes on pages 17 to 23 form part of these financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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 2019 €	Restricted funds 2019 €	Total funds 2019 €	<i>Total funds 2018 €</i>
Donations	10,732	12,680	23,412	47,525
Grants Received	227,960	2,000	229,960	230,160
	<u>238,692</u>	<u>14,680</u>	<u>253,372</u>	<u>277,685</u>
Total donations and legacies	<u>238,692</u>	<u>14,680</u>	<u>253,372</u>	<u>277,685</u>
<i>Total 2018</i>	<u>252,485</u>	<u>25,200</u>	<u>277,685</u>	

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

GRANT ANALYSIS

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Health Service Executive	227,960	-	227,960	227,960
Lottery grants	-	2,000	2,000	2,200
Total	227,960	2,000	229,960	230,160

3. CHARITABLE ACTIVITIES

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Wages & Salaries	88,461	1,513	89,974	67,021
Art Exhibition	-	2,000	2,000	-
Rent	63,873	-	63,873	78,161
Service charges	14,206	-	14,206	24,482
Insurance	5,992	-	5,992	1,814
Light & heat	1,611	-	1,611	11,153
Repairs and maintenance	741	-	741	2,177
Building Costs	10,805	-	10,805	33,000
Educational costs	3,202	2,610	5,812	1,479
Telephone	1,774	-	1,774	3,043
Computer Costs	-	3,578	3,578	-
Website costs	277	-	277	(1,738)
Motor expenses	2,604	-	2,604	3,672
General expenses	5,994	-	5,994	1,049
Total	199,540	9,701	209,241	225,313

4. GOVERNANCE COSTS

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Audit	3,690	-	3,690	3,690
Legal & professional	3,096	-	3,096	10,032
Accountancy	13,564	-	13,564	14,610
Bank charges	158	-	158	241
Total	20,508	-	20,508	28,573

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

5. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2019	2018
	€	€
Auditors' remuneration	3,690	3,690

6. STAFF COSTS

Staff costs were as follows:

	2019	2018
	€	€
Wages and salaries	81,441	60,623
Social security costs	7,020	6,398
	<u>88,461</u>	<u>67,021</u>

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

	2019	2018
	No.	No.
Administration	4	4

During the year, no Director received any remuneration (2018 - €Nil).

During the year, no Director received any benefits in kind (2018 - €Nil).

7. DEBTORS AND PREPAYMENTS

	2019	2018
	€	€
Trade debtors	3,838	-
Prepayments	18,133	15,971
	<u>21,971</u>	<u>15,971</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

8. CREDITORS: Amounts falling due within one year

	2019	2018
	€	€
Trade creditors	7,788	6,839
PAYE	1,421	4,421
Accruals	-	364
	9,209	11,624
	9,209	11,624

9. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2019 €	Income €	Expenditure €	Balance at 31 December 2019 €
Unrestricted funds				
General Funds	12,621	238,692	(219,597)	31,716
	12,621	238,692	(219,597)	31,716
Restricted funds				
Restricted Funds	22,000	14,680	(9,701)	26,979
	22,000	14,680	(9,701)	26,979
Total of funds	34,621	253,372	(229,298)	58,695
	34,621	253,372	(229,298)	58,695

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

9. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

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

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	<i>Unrestricted funds 2019 €</i>	<i>Restricted funds 2019 €</i>	<i>Total funds 2019 €</i>
Current assets	39,285	28,619	67,904
Creditors due within one year	(9,209)	-	(9,209)
	<u>31,716</u>	<u>26,979</u>	<u>58,695</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2018 €</i>	<i>Restricted funds 2018 €</i>	<i>Total funds 2018 €</i>
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>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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

	2019	2018
	€	€
Net income for the year (as per Statement of Financial Activities)	24,074	23,799
Adjustment for:		
Increase in debtors	(6,000)	(15,971)
Decrease in creditors	(2,415)	(3,134)
Net cash provided by operating activities	<u>15,659</u>	<u>4,694</u>

12. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2019	2018
	€	€
Cash at bank and in hand	45,933	30,274
Total	<u>45,933</u>	<u>30,274</u>

13. CONTINGENT LIABILITIES

There were no contingent liabilities at the balance sheet date.

14. FINANCIAL COMMITMENTS

At 31 December 2019 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2019	2018
	€	€
Amounts payable:		
Between 1 and 5 years	63,785	63,785
	<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 2019.

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.