

Company Number: 430172

Clondalkin Behavioural Initiative 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

O'Gorman Brannigan Purtil & Co Limited
Certified Public Accountants and Registered auditors
22 Bridge Street
Ringiend
Dublin 4

Clondalkin Behavioural Initiative Company Limited by Guarantee
(A company limited by guarantee, without a share capital)
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Clondalkin Behavioural Initiative Company Limited by Guarantee

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DIRECTORS AND OTHER INFORMATION

Directors

Dr Tony Crooks
Brian Fleming
Shane McFadden
Padraig Rehill
Gerard McHugh
John Lonergan
Padraig McCabe
Grainne Burke
Jane Foman

Company Secretary

Aileen O'Donoghue

Company Number

430172

Charity Number

CHY17603

Charity Registration Number

20065843

Registered Office and Business Address

Unit 7 & 8 Oakfield Industrial Estate
9th Lough Road Clondalkin
Dublin 22

Auditors

O'Gorman Brannigan Purtil & Co Limited
Certified Public Accountants and Registered auditors
22 Bridge Street
Ringsend
Dublin 4

Bankers

Bank Of Ireland
Newlands Cross,
Clondalkin,
Dublin 22.

Clondalkin Behavioural Initiative Company Limited by Guarantee
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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 during the year was to further the provision of evidence-based prevention and treatment services for children and young people with social, emotional and behavioural difficulties.

Review of business

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

2017 was a very positive year for Archways. Some of the funding difficulties that were experienced in 2016 were resolved and a number of new projects commenced. There were some changes to the board a new Chairperson being appointed and a new director coming on to the board. The company identified new premises during this period which will enable all Dublin based staff to operate from the same premises. In addition, a new office was opened in Dundalk for the Interreg project.

Functional Family Therapy

A service level agreement was negotiated with Tusla under the Creative Community Approaches programme to provide services to two Tusla areas in the Dublin region. Archways also made a successful proposal under the Creative Community Approaches programme to provide a service to families in the South East of the country. This commenced at the end of 2017. Families referred under the Creative Community Approaches programme have often very complex needs that require a range of supports. We provide a wraparound service which can include individual psychotherapy for parents/care givers and the young person themselves, a case management component as well as Functional Family Therapy.

Over the course of 2017, we have also worked with the Linn Dara CAMHS service in Leinster to provide an FFT service to young people experiencing mental health difficulties and their families. The staff team was expanded during the year to enable us to deliver an FFT service to these clients groups

Interreg

The Changing Lives Initiative proposal to the EU Interreg fund was approved. This project works with families who have a child with behaviours consistent with ADHD. Staff for the project, including a Project Manager, Psychologist, and part time administrator were employed by Archways in autumn 2017. Our partners in West Belfast and Louth also employed their staff at the same time. Work on delivering the programme to families began in September. Our Scottish partner in Argyll and Bute will recruit staff and begin implementation in 2018. The official launch of the project took place late October and was well attended by a range of community and statutory organisations. A number of information sessions were provided for families in 2017 and a high percentage of the families who attended these sessions also took part in the screening process to assess their eligibility for the treatment programme. Information sessions were also held for teachers and early years staff to help them understand and recognise the symptoms of ADHD.

Blueskies ABC

The results of the midterm evaluation which was carried out by the CES were made available in September. The results for the programme were very positive with statistically significant changes being recorded for parents and children across a number of domains. The ABC programme was due to finish in 2017, however agreement has now been reached with the Department of Children and Youth Affairs to extend the programme into 2018 to allow for the final evaluation to be completed and for discussions to take place around the possible direction of a new programme. Work began on carrying out a child wellbeing survey with 14-year olds with three local second level schools in Clondalkin agreeing to take part in the study. The work on the Upto2 programme continued during the year, with 57 mothers taking part in the programme for the first time and an additional 18 parents doing the toddler programme.

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DIRECTORS' REPORT

for the year ended 31 December 2017

Language & Communication Information sessions were delivered to parents in 6 schools and approx. 350 parents attended. The LanguageLand programme was delivered in 2 Junior Infants classes and ongoing follow up support and demonstration sessions were provided to embed the programme in 5 local schools. Training was also provided to early year practitioners on how to screen children's speech, language and communication. A total of 68 practitioners were trained.

Ongoing mentoring and support was provided to 18 communication champions in 8 Junior national schools. Whole staff training was delivered on how to screen children's speech, language and communication in two schools. Teacher classroom management training was also provided to 14 teachers over the period and a workshop was delivered on managing challenging behaviour.

Basis.point

During 2017, archways were funded by basis.point to roll out a number of evidence-based programmes in Cork and in West Limerick. With the support of basis.point Archways was able to work with local agencies to roll out the Teacher Classroom Management programme, the Incredible Years basic parent training and the MAP programme to a number of schools and community organisations in these areas. Meetings have been held in both locations to plan a programme of training and ongoing support in implementing the programmes. Trainings started in October 2017.

IncredibleYears

A range of services was provided to support the roll out of the Incredible Years suite of programmes in 2017. Six parent group leader trainings took place in 2017. These training were delivered in Dublin, Cork, and Dundalk. (30) Incredible years peer coaching sessions were provided to organisations throughout the country in both the infant and pre-school basic programme. Implementation support workshops were also provided in Cork, and in the north inner city of Dublin. A number of tapes were reviewed for accreditation purposes. In addition, a number of trainings were organised in response to requests from organisations in Ireland where trainers from IY Seattle were required to deliver trainings. These included trainings in Classroom Dina, Small group Dina and in the parenting programme for families with a child with autistic spectrum disorders.

In 2017 Nine Teacher Classroom Management trainings were delivered to 129 participants. The trainings were delivered in a number of locations around the country including Tipperary, Dublin and Cork.

Ante natal programme

During 2016 and 2017 Archways developed a new ante natal programme, focusing on attachment and bonding. In 2017 one ante natal programme was delivered to participants. A group leader training was also delivered and implementation support was provided for the participants who undertook the delivery of the programme.

MAP

In 2017 seven stage MAP trainings were delivered to a total of 89 participants. These trainings were delivered in both Northern Ireland and the Republic of Ireland. Ongoing mentoring support was also provided to the MAP mentors as they delivered the programme in schools

Clondalkin Behavioural Initiative Company Limited by Guarantee

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DIRECTORS' REPORT

for the year ended 31 December 2017

Principal Risks and Uncertainties

Clondalkin Behavioural Initiative Limited are partly dependant on income provided from the HSE and POBAL. As with similar companies, the company is affected by both the budgetary constraints implemented by the government and by external economic restraints. The directors has assessed the risks and have taken measures to manage these risks.

Financial Results

The surplus/(deficit) for the year after providing for depreciation amounted to €232,379 (2016 - €(338,748)).

At the end of the year, the company has assets of €587,418 (2016 - €293,020) and liabilities of €181,433 (2016 - €119,414). The net assets of the company have increased by €232,379.

Directors and Secretary

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

Dr Tony Crooks
Brian Fleming
Shane McFadden
Padraig Rehill
Gerard McHugh
John Lonergan
Padraig McCabe
Grainne Burke
Jane Forman

The secretary who served throughout the year was Aileen O'Donoghue.

There were no changes in shareholdings between 31 December 2017 and the date of signing the financial statements.

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

Future Developments

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

Auditors

The auditors, O'Gorman Brannigan Purtill & Co 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.

Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

Statement on Relevant Audit Information

In accordance with Section 330 of the Companies Act 2014:

so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware; and

each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the auditor is aware of that information.

Clondalkin Behavioural Initiative Company Limited by Guarantee

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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 281 to 285 Companies Act, 2014, 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 Unit 7 & 8 Oakfield Industrial Estate, 9th Lough Road Clondalkin, Dublin 22.

Signed on behalf of the board



Shane McFadden
Director

Date: 3-7-2018



Dr Tony Crooks
Director

Date: 3-7-2018

Clondalkin Behavioural Initiative Company Limited by Guarantee
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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" 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



Shane McFadden
Director

Date: 1-7-2018



Dr Tony Crooks
Director

Date: 3-7-2018

INDEPENDENT AUDITOR'S REPORT

to the Members of Clondalkin Behavioural Initiative 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 Clondalkin Behavioural Initiative 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, the Cash Flow Statement 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".

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"; 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 the Provisions Available for Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- 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.

INDEPENDENT AUDITOR'S REPORT

to the Members of Clondalkin Behavioural Initiative Company Limited by Guarantee

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

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.

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 10, 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.



John O'Gorman
for and on behalf of
O'GORMAN BRANNIGAN PURTILL & CO LIMITED
Certified Public Accountants and Registered auditors
22 Bridge Street
Ringsend
Dublin 4

Date: 7/6/18

Clondalkin Behavioural Initiative Company Limited by Guarantee APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

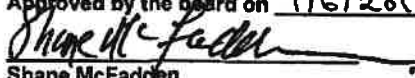
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

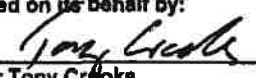
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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.

Clondalkin Behavioural Initiative Company Limited by Guarantee
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INCOME AND EXPENDITURE ACCOUNT
 for the year ended 31 December 2017

	Notes	2017 €	2016 €
Income	4	1,415,823	835,951
Expenditure		<u>(1,183,444)</u>	<u>(1,174,699)</u>
Surplus/(deficit) for the year		<u>232,379</u>	<u>(338,748)</u>
Total Comprehensive Income		<u>232,379</u>	<u>(338,748)</u>

Approved by the board on 7/6/2018 and signed on its behalf by:

 Shane McFadden
 Director


 Dr Tony Crooks
 Director

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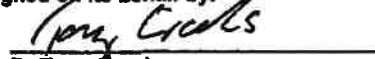
BALANCE SHEET

as at 31 December 2017

	Notes	2017 €	2016 €
Fixed Assets			
Tangible assets	7	<u>3,030</u>	<u>5,139</u>
Current Assets			
Stocks	8	1,114	1,717
Debtors	9	282,882	21,554
Cash and cash equivalents		<u>300,392</u>	<u>284,610</u>
		<u>584,388</u>	<u>287,881</u>
Creditors: Amounts falling due within one year	10	<u>(181,433)</u>	<u>(119,414)</u>
Net Current Assets		<u>402,955</u>	<u>168,467</u>
Total Assets less Current Liabilities		<u>405,985</u>	<u>173,606</u>
Reserves			
Income and expenditure account		<u>405,985</u>	<u>173,606</u>
Equity attributable to owners of the company		<u>405,985</u>	<u>173,606</u>

Approved by the board on 7-6-2018 and signed on its behalf by:


Shane McFadden
Director


Dr Tony Crooks
Director

Clondalkin Behavioural Initiative Company Limited by Guarantee

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RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2017

	Retained surplus	Total
	€	€
At 1 January 2016	512,354	512,354
Deficit for the year	(338,748)	(338,748)
At 31 December 2016	173,606	173,606
Surplus for the year	232,379	232,379
At 31 December 2017	405,985	405,985

Clondalkin Behavioural Initiative Company Limited by Guarantee*(A company limited by guarantee, without a share capital)***CASH FLOW STATEMENT**

for the year ended 31 December 2017

	Notes	2017 €	2016 €
Cash flows from operating activities			
Surplus/(deficit) for the year		232,379	(338,748)
Adjustments for:			
Depreciation		2,109	2,109
		<u>234,488</u>	<u>(336,639)</u>
Movements in working capital:			
Movement in stocks		603	517
Movement in debtors		(261,328)	51,949
Movement in creditors		61,274	54,969
		<u>35,037</u>	<u>(229,204)</u>
Cash generated from/(used in) operations		<u>35,037</u>	<u>(229,204)</u>
Net increase/(decrease) in cash and cash equivalents		<u>35,037</u>	<u>(229,204)</u>
Cash and cash equivalents at beginning of financial year		<u>263,097</u>	<u>492,301</u>
Cash and cash equivalents at end of financial year	14	<u><u>298,134</u></u>	<u><u>263,097</u></u>

Clondalkin Behavioural Initiative Company Limited by Guarantee
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NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

1. GENERAL INFORMATION

Clondalkin Behavioural Initiative 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 on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council.

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" issued by the Financial Reporting Council.

Income

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts.

CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Establishing useful economic lives for depreciation purposes of tangible fixed assets

Long-lived assets, consisting primarily of Tangible fixed assets, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

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:

Equipment	-	20% Straight line on cost
Fixtures & fittings	-	20% Straight line on cost

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.

Clondalkin Behavioural Initiative Company Limited by Guarantee

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NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2017

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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 provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

Defined contribution pension plans

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Research and development

Research expenditure is written off to the Income and Expenditure Account in the year in which it is incurred.

3. PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

Clondalkin Behavioural Initiative 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

continued

4. INCOME

The income for the year has been derived from: -

	2017 €	2016 €
Grant Income	479,754	274,491
Incredible years material & publication sales	62,822	76,133
Incredible years group leader trainings	116,026	86,148
Teacher classroom management course	32,171	24,201
F.F.T Services	411,250	219,500
Mentoring for achievement programme	88,953	87,627
Miscellaneous / Contract income	28,234	68,851
SEUPB Interreg Changing Lives Initiative	196,613	-
	<u>1,415,823</u>	<u>835,951</u>

The whole of the company's income is attributable to its market in the Republic of Ireland and in Northern Ireland and is derived from the principal activity of grant income and other miscellaneous income.

5. OPERATING SURPLUS/(DEFICIT)

Operating surplus/(deficit) is stated after charging:

	2017 €	2016 €
Depreciation of tangible fixed assets	2,109	2,109
Research and development	-	3,000
- expenditure in current year	<u>-</u>	<u>3,000</u>

6. EMPLOYEES AND REMUNERATION**Number of employees**

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

	2017 Number	2016 Number
CEO	1	1
Finance and Administration Manager	1	1
Research Assistant	1	1
Cleaner	1	1
Quality Mentor	1	1
Project co-ordinator	1	1
Engagement & support worker	1	1
Training and communication	1	1
Facilitators	2	2
FFT Therapists	4	4
Location co-ordinator	1	1
Receptionist	1	1
Research Manager Deputy CEO	1	1
	<u>17</u>	<u>17</u>

The staff costs comprise:

	2017 €	2016 €
Wages and salaries	722,232	716,091
Social welfare costs	78,623	78,146
Pension costs	37,130	43,344
	<u>837,985</u>	<u>837,581</u>

Clondalkin Behavioural Initiative 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

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7. TANGIBLE FIXED ASSETS	Equipment	Fixtures & fittings	Total
	€	€	€
Cost			
At 31 December 2017	47,589	13,259	60,848
Depreciation			
At 1 January 2017	42,450	13,259	55,709
Charge for the year	2,109	-	2,109
At 31 December 2017	44,559	13,259	57,818
Net book value			
At 31 December 2017	3,030	-	3,030
At 31 December 2016	5,139	-	5,139
8. STOCKS		2017	2016
		€	€
Finished goods and goods for resale		1,114	1,717
The replacement cost of stock did not differ significantly from the figures shown.			
9. DEBTORS		2017	2016
		€	€
Trade Debtors		162,882	21,554
HSE Mental Health Debtor		120,000	-
		282,882	21,554
10. CREDITORS		2017	2016
Amounts falling due within one year		€	€
Amounts owed to credit institutions		2,258	1,513
Trade creditors		30,604	68,918
Taxation (Note 11)		22,142	41,884
Other creditors		120,000	-
Pension accrual		-	111
Accruals		6,429	6,988
		181,433	119,414
11. TAXATION		2017	2016
		€	€
Creditors: PAYE		22,142	41,884

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NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

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12. STATE FUNDING (PER DEPARTMENT OF FINANCE CIRCULAR 13/2014)

Funder	Department of Children and Youth Affairs
Programme	Area Based Childhood Programme
Term	12 Months
Total Fund awarded	€372,850
Fund taken to income in period	€372,850
Cash received in the period	€372,850
Fund deferred or due at period end	-
Float In Place	-
Purpose of Fund	Service Delivery
Capital Grant	-
Restriction on use	Funds may only be used for the purpose of the programme
Funder	Department of Health / HSE
Programme	Ante Natal Programme
Term	12 Months
Total Fund awarded	€15,000
Fund taken to income in period	€15,000
Cash received in the period	€15,000
Fund deferred or due at period end	
Float in Place	
Purpose of Fund	Service Delivery
Capital Grant	
Restriction on use	Funds may only be used for the purpose of the programme

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for the year ended 31 December 2017

Funder	Tusla
Programme	Functional Family Therapy- Dublin South West, Kildare & West Wicklow
Term	12 Months
Total Fund awarded	€320,000
Fund taken to income in period	€320,000
Cash received in the period	€320,000
Fund deferred or due at period end	
Float in Place	
Purpose of Fund	Service Delivery
Capital Grant	
Restriction on use	Funds may only be used for the purpose of the programme
Funder	Tusla
Programme	Functional Family Therapy - Waterford & Wexford
Term	12 Months
Total Fund awarded	€90,000
Fund taken to income in period	€90,000
Cash received in the period	€90,000
Fund deferred or due at period end	
Float in place	
Purpose of Fund	Service Delivery
Capital Grant	
Restriction on use	Funds may only be used for the purpose of the programme

13. STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 2.

14. CASH AND CASH EQUIVALENTS

	2017	2016
	€	€
Cash and bank balances	299,585	263,803
Bank overdrafts	(2,258)	(1,513)
Cash equivalents	807	807
	<u>298,134</u>	<u>263,097</u>

Clondalkin Behavioural Initiative Company Limited by Guarantee

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

NOTES TO THE FINANCIAL STATEMENTS

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for the year ended 31 December 2017

15. TAX CLEARANCE

Clondalkin Behavioural Initiative Company Limited by Guarantee hold a current tax clearance certificate.

16. EMPLOYEE BENEFITS (PER DEPARTMENT OF FINANCE CIRCULAR 13/2014)

Total Employee Benefits Salary Band	No of Employees	Total Employer Pension Contributions
<€0,000	15	€1,688.67
€60,000-€69,999		
€70,000-€79,999	1	€3,304.56
€80,000-€89,999		
€90,000-€99,999	1	€6,175.76

17. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 07/08/2018.