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Company Number: 430172

Clondalkin Behavioural Initiative Company Limited by Guarantee
Annual Report and Financial Statements
for the year ended 31 December 2018

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

Clondalkin Behavioural Initiative Company Limited by Guarantee

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**Clondalkin Behavioural Initiative Company Limited by Guarantee
DIRECTORS AND OTHER INFORMATION**

Directors	Dr Tony Crooks Brian Fleming Shane McFadden Padraig Rehill Gerard McHugh (Resigned 23 March 2018) John Lonergan Padraig McCabe Grainne Burke Jane Forman
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 Purtill & 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

DIRECTORS' REPORT

for the year ended 31 December 2018

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

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.

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

Financial Results

The surplus for the year after providing for depreciation amounted to €3,880 (2017 - €232,379).

At the end of the year, the company has assets of €551,173 (2017 - €587,418) and liabilities of €141,308 (2017 - €181,433). The net assets of the company have increased by €3,880.

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 (Resigned 23 March 2018)
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 2018 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.

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.

Small Companies Exemptions

The company has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors report.

Statement on Relevant Audit Information

So far as the directors are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Clondalkin Behavioural Initiative Company Limited by Guarantee DIRECTORS' REPORT

for the year ended 31 December 2018

The Upto2 Programme

This is a suite of programmes including 1Y parenting programmes, Infant Massage, Pediatric First Aid, Weaning Workshop, and a Play & Talk Workshop. Eight Cycles have run to date. The programme is delivered in conjunction with the PHN service and Deansrath Family Centre. (30) parents attended the programme in 2018.

Infant Mental Health

An Infant Mental Health (IMH) network was established in 2018. This is a multi-disciplinary network that supports the importance of promoting positive mental health development within a relational framework with the child's caregiver

- 62 Professionals attended Information Sessions
- 37 Professionals attended IMH Masterclass
- 15 joined Infant Mental Health Network

The Towers Programmes – Tots and Tea

Parent and toddler engagement morning run from Towers Clondalkin direct provision centre.

- 11 parents, 13 children

Transitions Programme

A transition document and pack was designed to help support children in their transition from their Early Years' service to Primary School. Three Early Start and nine Early Years Services were involved. In all (344) parent packs were distributed as part of the project.

Languageland

171 children participation in this classroom based programme to improve speech and language skills.

Elklan training

Speech and Language training was provided to thirteen Special needs assistants.

Restorative Practices

Information session about restorative practices were organised and attended by (40) educators (35) youth work staff. (22) People attended the Getting Started with Restorative Practices Training.

Well-Being Study

In 2017, the first part of the Well-Being Study was launched which looked at the well-being of 2nd, 4th and 6th class students. In 2017/18 the study expanded to look at 14 year olds in three secondary schools in Clondalkin. A seminar to present the findings from the study took place in December 2018.

Basis.point funded projects

During 2018 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. Grant funding for 2019/2020 was also agreed towards the end of the year to roll out the three programmes in Wexford and Kilkenny as well as consolidating the work in Cork and West Limerick. Initial contact was made with organisations in Wexford and Kilkenny and a schedule of information sessions was planned for local schools and community organisations for early 2019.

Incredible Years

In 2018 Archways continued to organise and deliver trainings to support the roll out of the Incredible Years suite of programmes in Ireland. Trainers from Seattle delivered a number of trainings including three Classroom Dina trainings which were attended by (50) people and a Small group Dina training attended by (26) people.

Clondalkin Behavioural Initiative Company Limited by Guarantee
DIRECTORS' REPORT
for the year ended 31 December 2018

Three basic parent trainings have been delivered including a parenting programme for families with a child with autistic spectrum disorders. 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 delivered trainings. These included trainings in Classroom Dina, Small group Dina and in the parenting programme for families with a child with autistic spectrum disorders.

New programmes

In 2018 Archways delivered the new ante natal training for trainers programme to staff from Teen Parenting. The training focuses on attachment and bonding between mother and baby. Nine participants attended from Teen Parenting services around the country and implementation support was provided to participants who undertook the delivery of the programme.

Archways also worked with Fusion CPL in 2018 to develop the Reach Out Programme. This programme is aimed at supporting prisoners to engage with, and maintain positive relationships with their families while in prison.

Clondalkin Behavioural Initiative Company Limited by Guarantee
DIRECTORS' REPORT
for the year ended 31 December 2018


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: 18/6/2019


Grainne Burke
Director

Date: 18th June 2019,

Clondalkin Behavioural Initiative Company Limited by Guarantee
DIRECTORS' RESPONSIBILITIES STATEMENT
for the year ended 31 December 2018

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and 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 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 readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

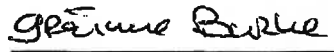
- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board



Shane McFadden
Director

Date: 18/1/2019



Grainne Burke
Director

Date: 18th June 2019

INDEPENDENT AUDITOR'S REPORT

to the Members of Clondalkin Behavioural Initiative Company Limited by Guarantee

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 2018 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2018 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other Information

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

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

Opinions on other matters prescribed by the Companies Act 2014

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

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

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Clondalkin Behavioural Initiative Company Limited by Guarantee

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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


Auditor's responsibilities for the audit of the financial statements

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

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

The purpose of our audit work and to whom we owe our responsibilities

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



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: 18/6/19

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 a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the 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.

Clondalkin Behavioural Initiative Company Limited by Guarantee
INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2018

	Notes	2018 €	2017 €
Income		1,414,841	1,415,823
Expenditure		(1,410,961)	(1,183,444)
Surplus for the year		<u>3,880</u>	<u>232,379</u>
Total comprehensive income		<u><u>3,880</u></u>	<u><u>232,379</u></u>

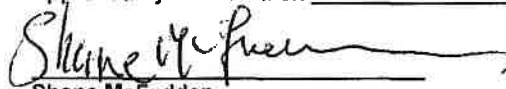
Clondalkin Behavioural Initiative Company Limited by Guarantee
BALANCE SHEET

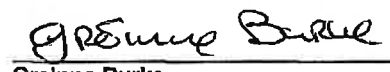
as at 31 December 2018

	Notes	2018 €	2017 €
Fixed Assets			
Tangible assets	6	921	3,030
Current Assets			
Stocks	7	1,934	1,114
Debtors	8	224,787	282,882
Cash and cash equivalents		323,531	300,392
		550,252	584,388
Creditors: Amounts falling due within one year	9	(141,308)	(181,433)
Net Current Assets		408,944	402,955
Total Assets less Current Liabilities		409,865	405,985
Reserves			
Income and expenditure account		409,865	405,985
Equity attributable to owners of the company		409,865	405,985

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 10th June 2019 and signed on its behalf by:


 Shane McFadden
 Director


 Grainne Burke
 Director

Clondalkin Behavioural Initiative Company Limited by Guarantee
RECONCILIATION OF MEMBERS' FUNDS
as at 31 December 2018

	Retained surplus	Total
	€	€
At 1 January 2017	173,606	173,606
Surplus for the year	<u>232,379</u>	<u>232,379</u>
At 31 December 2017	405,985	405,985
Surplus for the year	<u>3,880</u>	<u>3,880</u>
At 31 December 2018	<u><u>409,865</u></u>	<u><u>409,865</u></u>

Clondalkin Behavioural Initiative Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

1. GENERAL INFORMATION

Clondalkin Behavioural Initiative Company Limited by Guarantee is a company limited by guarantee incorporated in the 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 2018 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

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

Cash flow statement

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

Income

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
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2018

continued

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.

3. PROVISIONS AVAILABLE FOR AUDITS OF 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.

4. OPERATING SURPLUS

	2018	2017
	€	€
<i>Operating surplus is stated after charging:</i>		
Depreciation of tangible fixed assets	2,109	2,109

5. EMPLOYEES

The average monthly number of employees, including directors, during the year was 20, (2017 - 19).

Clondalkin Behavioural Initiative Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2018

continued

6. TANGIBLE FIXED ASSETS

	Equipment	Fixtures & fittings	Total
	€	€	€
Cost			
At 31 December 2018	47,589	13,259	60,848
Depreciation			
At 1 January 2018	44,559	13,259	57,818
Charge for the year	2,109	-	2,109
At 31 December 2018	46,668	13,259	59,927
Net book value			
At 31 December 2018	921	-	921
At 31 December 2017	3,030	-	3,030

7. STOCKS

	2018	2017
	€	€
Finished goods and goods for resale	1,934	1,114

The replacement cost of stock did not differ significantly from the figures shown.

8. DEBTORS

	2018	2017
	€	€
Trade debtors	60,261	162,882
Other debtors	164,526	120,000
	<u>224,787</u>	<u>282,882</u>

9. CREDITORS

Amounts falling due within one year

	2018	2017
	€	€
Amounts owed to credit institutions	843	2,258
Trade creditors	17,089	30,604
Taxation	26,461	22,142
HSE	75,000	120,000
Accruals	21,915	6,429
	<u>141,308</u>	<u>181,433</u>

Clondalkin Behavioural Initiative Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2018

continued

10. 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	€425,626.52
Fund taken to income in period	€425,626.52
Cash received in the period	€425,626.52
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	€12,500
Fund taken to income in period	€12,500
Cash received in the period	€12,500
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

Clondalkin Behavioural Initiative Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2018

continued

Funder	Tusla
Programme	Functional Family Therapy- Dublin South West, Kildare & West Wicklow
Term	12 Months
Total Fund awarded	€322,500
Fund taken to income in period	€322,500
Cash received in the period	€322,500
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

Funder	Department of Rural and Community Development
Programme	Community Enhancement Programme
Term	12 Months
Total Fund awarded	€25,000
Fund taken to income in period	€25,000
Cash received in the period	€25,000
Fund deferred or due at period end	€25,000
Float in place	
Purpose of Fund	Service Delivery
Capital Grant	
Restriction on use	Funds may only be used for the purpose of the programme

Clondalkin Behavioural Initiative Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2018

continued

11. 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.

12. TAX CLEARANCE

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

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

Total Employee Benefits Salary Band	No of Employees	Total Employer Pension Contributions
<€60,000	18	€3,159.20
€60,000-€69,999		
€70,000-€79,999	1	€3,304.56
€80,000-€89,999		
€90,000-€99,999	1	€25,556.75

14. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on

15/12/18