

Company Number: 430172

**Clondalkin Behavioural Initiative Company Limited by Guarantee**

**Annual Report and Financial Statements**

**for the financial year ended 31 December 2019**

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

**Clondalkin Behavioural Initiative Company Limited by Guarantee**  
**CONTENTS**

	<b>Page</b>
Directors and Other Information	3
Directors' Report	4 - 8
Directors' Responsibilities Statement	9
Independent Auditor's Report	10 - 11
Appendix to the Independent Auditor's Report	12
Income and Expenditure Account	13
Balance Sheet	14
Reconciliation of Members' Funds	15
Notes to the Financial Statements	16 - 21
Supplementary Information on Income and Expenditure Account	23 - 23
Supplementary Information on Income and Expenditure Account by Cost Centre	24- 28

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

<b>Directors</b>	Dr Tony Crooks (Resigned 8 May 2019) Brian Fleming Shane McFadden Padraig Rehill John Lonergan Padraig McCabe Grainne Burke Jane Forman Anne Conroy (Appointed 18 June 2019) John Curran (Appointed 1 October 2019)
<b>Company Secretary</b>	Aileen O'Donoghue
<b>Company Number</b>	430172
<b>Charity Number</b>	CHY17603
<b>Charity Registration Number</b>	20065843
<b>Registered Office and Business Address</b>	Unit 7 & 8 Oakfield Industrial Estate 9th Lough Road Clondalkin Dublin 22
<b>Auditors</b>	O'Gorman Brannigan Purtill & Co Limited Certified Public Accountants and Registered auditors 22 Bridge Street Ringsend Dublin 4
<b>Bankers</b>	Bank of Ireland Newlands Cross, Clondalkin, Dublin 22.

# **Clondalkin Behavioural Initiative Company Limited by Guarantee**

## **DIRECTORS' REPORT**

for the financial year ended 31 December 2019

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

### **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 financial year after providing for depreciation amounted to €20,106 (2018 - €3,880).

At the end of the financial year, the company has assets of €684,479 (2018 - €551,173) and liabilities of €254,508 (2018 - €141,308). The net assets of the company have increased by €20,106.

### **Directors and Secretary**

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

Dr Tony Crooks (Resigned 8 May 2019)  
Brian Fleming  
Shane McFadden  
Padraig Rehill  
John Lonergan  
Padraig McCabe  
Grainne Burke  
Jane Forman  
Anne Conroy (Appointed 18 June 2019)  
John Curran (Appointed 1 October 2019)

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

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

### **Post Balance Sheet Events**

The directors are not expecting to make any changes in the nature of the business in the near future. At the time of approving the financial statements, the company has been exposed to the effects of the Covid-19 pandemic, in planning the directors will seek to protect the company's activities whilst managing the effects of the difficult period caused by the outbreak.

### **Auditors**

The auditors, O'Gorman Brannigan Purtil & 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.

# Clondalkin Behavioural Initiative Company Limited by Guarantee

## DIRECTORS' REPORT

for the financial year ended 31 December 2019

2019 was a positive year for Archways. There was a significant level of activity across all areas of the organisation. Two new board members joined the board in 2019. Attendance at board meetings was consistent throughout the year. The directors are not expecting to make any changes in the nature of the business in the near future but are engaging in a process of strategic planning for the next two to three years. At the time of approving the financial statements, the company has been exposed to the effects of the Covid-19 pandemic, in planning for the future the directors will seek to protect the company's activities whilst managing the effects of the difficult period caused by the outbreak and are adhering to The Government's National Return to Work Safely Protocol which is designed to support employers and workers to put measures in place that will prevent the spread of COVID-19 in the workplace.

The following core services were delivered by the organisation in 2019.

1. Family Therapy
2. The Changing Lives Initiative
3. Blueskies ABC
4. The Archways basis.point Initiative
5. Preparing to Parent Programme
6. The Reach out Programme

### Family Therapy Service

In 2019 Archways continued to provide an intensive family support service to three Tusla areas. Service level agreements were agreed under the Creative Community Approaches programme continue to provide services in two Tusla areas in the Dublin, West Wicklow and Kildare areas, and also in the Waterford/Wexford area. Agreement was also reached to extend the service to the midlands area in 2020. Families referred under Creative Community Approaches programme often have 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. An integrative approach is used by the team which can include, developmental and attachment informed therapy and cognitive behaviour therapy. The service also focuses on behaviour management, conflict resolution, negotiation skills/ problem solving skills, communication skills, emotional regulation and coping skills

In 2019 the Families First initiative delivered the following:

- 40 young people and their families received an intensive family support service.

### The Changing Lives Initiative

The Changing Lives Initiative is funded by the EU Interreg programme. The project works with families who have a child with behaviours consistent with ADHD. The project is delivered by project partners in West Belfast, Louth and Argyll and Bute in Scotland. In 2019 a significant number of programmes were delivered to families in each location. The Genesis project in Louth extended their programme to families in Monaghan and Newry during this period. A successful project conference, attended by over a hundred participants, was held in Queens University in Belfast. Presentations were made by experts in the field and also by parents who talked about the impact the project had on the lives of their families. Research data from the midterm evaluation which was also presented at the conference suggests that the early indications emerging from the research are showing positive benefits for both parents and children.

### Blueskies ABC

The Blue Skies Initiative in Clondalkin is one of twelve Area-based Childhood programme (ABC) which aims to improve outcomes for children, families and services in some of the most disadvantaged areas of the country. The programme has a particular emphasis on improving health, educational and social outcomes for children. The programme targets investment in evidence-informed interventions to improve the long-term outcomes for children and families living in areas of disadvantage. It aims to break the cycle of child poverty in areas where children are most disadvantaged through integrated and effective services and interventions.

# Clondalkin Behavioural Initiative Company Limited by Guarantee

## DIRECTORS' REPORT

for the financial year ended 31 December 2019

### In 2019 the Blueskies initiative delivered the following:

- 6 Infant Massage classes delivered to 55 parents/caregivers and 56 babies.
- 3 classes were also held with 9 parents/caregivers with additional support needs.
- The Upto2 programme which includes the IY baby programme. Infant massage, paediatric First Aid, Weaning Workshop, and a Play & Talk Workshop is delivered in conjunction with the PHN service and Deansrath Family Centre.
- 4 cycles of the Upto2 Programme took place in 2019 with 38 mothers and their babies attending.
- An Archways Play and Talk Workshop with 10 parents/caregivers and babies took place.
- The Ready Steady School transitions programme provided twelve Early Years Services with transition boxes to support children in the move from early years' services to school
- 351 parents received parent packs to support their child transition

The Parent Child Plus Home Visiting Programme was introduced by Blueskies in 2019. This is an evidence based programme, delivered in the family's home over a two-year period that focuses on developing literacy and numeracy skills in preschool children. 10 families began the programme in 2019.

### Community Programmes

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.

- 10 network meetings took place in 2019.
- 23 members of the IMH network attended training in the Solihull Approach.

### Restorative Practices

- 9 Introduction trainings in Restorative Practices were held in 2019, with 85 participants.
- 1 advanced training was held with 10 participants.
- 35 people attended an information session about Restorative Practices.
- 2 community of practice meetings were also held in 2019, with 17 participants.

### Resilience Screenings

- 5 screenings of the Resilience video which looks at the impact of adverse childhood experiences took place in local community settings. These screenings included a questions and answer session about the issue and a discussion about how it might be addressed locally. 88 people attended the screenings.

### Parenting Programmes

- 2 staff were trained to deliver the Incredible Years Basic Parenting Programme
- 10 parents attended an IY Parenting Programme

### The Archways basis point initiative

2019 saw the continuation of the relationship between Archways and basis.point which supports the rolling out of evidence based programmes in locations throughout Ireland. During 2019 Archways were funded to roll out a number of evidence based programmes in Cork, Wexford and Kilkenny. Archways worked with a number of 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.

### In 2019 the basis point initiative delivered the following:

- 3 TCM programmes were delivered one in each location. A total of 45 teachers attended the 6 day programme
- 4 Mentoring for Achievement programmes were delivered one each in Wexford and Kilkenny and 2 in Cork. A total of 64 participants attended these trainings and were provided with ongoing support as they delivered the programme to young people.
- 1 parent group leader training was delivered in Wexford to 12 participants

# **Clondalkin Behavioural Initiative Company Limited by Guarantee DIRECTORS' REPORT**

for the financial year ended 31 December 2019

## **Incredible Years**

In 2019 Archways continued to organise and deliver trainings in response to requests from organisations in Ireland to support the roll out of the Incredible Years suite of programmes throughout the country. Trainers from outside of Ireland delivered a number of trainings including the Classroom Dina Group Leader training.

### **In 2019 Archways delivered the following Incredible Years trainings**

- 2 basic parent trainings were delivered 1 in Dublin, and 1 in Kerry - 53 participants in total
- 3 Classroom Dina trainings were delivered 2 in Dublin and 1 in Cork - 47 participants in total
- 2 Small group Dina trainings were delivered one in Dublin and 1 in Cork - 38 participants in total
- 1 Baby Group Leader Training delivered in Dublin – 10 participants in total

## **New programmes**

### **Parenting to Parent**

In 2019 the Preparing to Parent programme manual for participants and trainers was completed. The programme focuses on attachment and bonding between mother and baby and has a pre and post-natal component.

The programme was delivered to a number of expectant parents in 2019 including a mothers in direct provision.

### **The Reach Out Programme**

During 2019 Archways were contracted to develop a programme aimed at supporting fathers in prison to build and maintain positive relationships with their children and their partners while in prison. The result was the Reach Out programme. The programme was delivered in Mountjoy prison for the first time in 2019. The programme consisted of the following

- 10 training sessions for prison staff and others working in prisons to enable them to support and mentor prisoners to enhance their communication with their children and partners. 8 staff were trained.
- 8 sessions covering child development and communications inputs were delivered to 11 prisoners
- The programme was evaluated and the outcomes from the programme were very positive both for the prisoners and their families.

**Clondalkin Behavioural Initiative Company Limited by Guarantee**  
**DIRECTORS' REPORT**

for the financial year ended 31 December 2019

**Statement on Relevant Audit Information**

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved 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.

**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

Shane McFadden  
Director

Date: 13/10/2020

Grainne Burke

Grainne Burke  
Director

Date: 7/10/2020



**Clondalkin Behavioural Initiative Company Limited by Guarantee**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2019

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, 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.

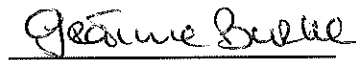
In so far as the directors are aware:

- 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: 13/10/2020

  
Grainne Burke  
Director

Date: 7/10/2020

# **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 financial year ended 31 December 2019 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 2019 and of its surplus for the financial 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 4 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 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.

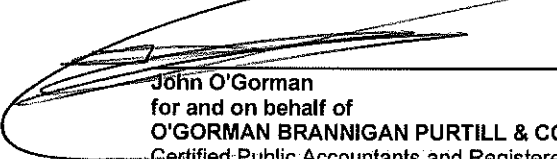
#### **Auditor's responsibilities for the audit of the financial statements**

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 12, 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: 30/7/20

## **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 financial year ended 31 December 2019

	Notes	2019 €	2018 €
Income		1,541,137	1,414,841
Expenditure		<u>(1,519,931)</u>	<u>(1,410,961)</u>
Surplus before interest		21,206	3,880
Interest payable and similar expenses	6	<u>(1,100)</u>	-
Surplus for the financial year		<u>20,106</u>	<u>3,880</u>
Total comprehensive income		<u><u>20,106</u></u>	<u><u>3,880</u></u>

**Clondalkin Behavioural Initiative Company Limited by Guarantee**  
**BALANCE SHEET**  
as at 31 December 2019

	Notes	2019 €	2018 €
<b>Fixed Assets</b>			
Tangible assets	8	-	921
<b>Current Assets</b>			
Stocks	9	2,328	1,934
Debtors	10	133,334	224,787
Cash and cash equivalents		548,817	323,531
		684,479	550,252
<b>Creditors: Amounts falling due within one year</b>	11	(254,508)	(141,308)
<b>Net Current Assets</b>		429,971	408,944
<b>Total Assets less Current Liabilities</b>		429,971	409,865
<b>Reserves</b>			
Restricted Funds		238,130	227,859
Unrestricted Funds		191,841	182,006
<b>Members' Funds</b>		429,971	409,865

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 30-9-2020 and signed on its behalf by:

Shane McFadden  
Shane McFadden  
Director

Grainne Burke  
Grainne Burke  
Director

**Clondalkin Behavioural Initiative Company Limited by Guarantee**  
**RECONCILIATION OF MEMBERS' FUNDS**  
as at 31 December 2019

	Retained surplus	Total
	€	€
<b>At 1 January 2018</b>	405,985	405,985
Surplus for the financial year	<u>3,880</u>	<u>3,880</u>
<b>At 31 December 2018</b>	409,865	409,865
Surplus for the financial year	<u>20,106</u>	<u>20,106</u>
<b>At 31 December 2019</b>	<u><u>429,971</u></u>	<u><u>429,971</u></u>

# Clondalkin Behavioural Initiative Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

### 1. GENERAL INFORMATION

Clondalkin Behavioural Initiative Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland.

### 2. SUMMARY OF SIGNIFICANT 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 2019 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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### 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**

continued

for the financial year ended 31 December 2019

**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 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.

**Pension plans**

The Company operates a pension plan. Under the pension plan, 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.

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 financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

**3. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION**

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

**4. 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.

**5. OPERATING SURPLUS**

	2019	2018
	€	€
Operating surplus is stated after charging:		
Depreciation of tangible fixed assets	921	2,109
	<u>921</u>	<u>2,109</u>

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

continued

for the financial year ended 31 December 2019

<b>6. INTEREST PAYABLE AND SIMILAR EXPENSES</b>	<b>2019</b>	<b>2018</b>
	€	€
Interest	<u>1,100</u>	<u>-</u>

**7. EMPLOYEES**

The average monthly number of employees, including directors, during the financial year was 23, (2018 - 20).

**8. TANGIBLE FIXED ASSETS**

	<b>Equipment</b>	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	€	€	€
<b>Cost</b>			
At 1 January 2019	47,589	13,259	60,848
At 31 December 2019	<u>47,589</u>	<u>13,259</u>	<u>60,848</u>
<b>Depreciation</b>			
At 1 January 2019	46,668	13,259	59,927
Charge for the financial year	921	-	921
At 31 December 2019	<u>47,589</u>	<u>13,259</u>	<u>60,848</u>
<b>Net book value</b>			
At 31 December 2019	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2018	<u>921</u>	<u>-</u>	<u>921</u>

**9. STOCKS**

	<b>2019</b>	<b>2018</b>
	€	€
Finished goods and goods for resale	<u>2,328</u>	<u>1,934</u>

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

**10. DEBTORS**

	<b>2019</b>	<b>2018</b>
	€	€
Trade debtors	38,279	60,261
Other debtors	80,730	164,526
Prepayments	14,325	-
	<u>133,334</u>	<u>224,787</u>

**11. CREDITORS**

**Amounts falling due within one year**

	<b>2019</b>	<b>2018</b>
	€	€
Amounts owed to credit institutions	1,867	843
Trade creditors	26,129	17,089
Taxation	24,512	26,461
Clann Credo	99,000	-
HSE	100,000	75,000
Accruals	3,000	21,915
	<u>254,508</u>	<u>141,308</u>

**Clondalkin Behavioural Initiative Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2019

continued

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

<b>Funder</b>	<b>Department of Children and Youth Affairs / Tusla</b>
Programme	Area Based Childhood Programme
Term	12 Months
Total Fund awarded	€420,163
Fund taken to income in period	€420,163
Cash received in the period	€420,163
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
<b>Funder</b>	<b>Department of Children and Youth Affairs</b>
Programme	What Works Network Support Fund 2019
Term	12 Months
Total Fund awarded	€20,000
Fund taken to income in period	€20,000
Cash received in the period	€20,000
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

**Clondalkin Behavioural Initiative Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2019

continued

<b>Funder</b>	<b>Tusla</b>
Programme	Functional Family Therapy- Dublin South West, Kildare & West Wicklow
Term	12 Months
Total Fund awarded	€320,750
Fund taken to income in period	€320,750
Cash received in the period	€320,750
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

<b>Funder</b>	<b>Tusla</b>
Programme	Functional Family Therapy - Waterford & Wexford
Term	12 Months
Total Fund awarded	€60,000
Fund taken to income in period	€60,000
Cash received in the period	€60,000
Fund deferred or due at period end	
Float in place	
Purpose of Fund	Service Delivery
Capital Grant	
Restriction on use	

<b>Funder</b>	<b>Department of Health</b>
Programme	Child and Adolescent Mental Health Services
Term	12 Months
Total Fund awarded	€75,000
Fund taken to income in period	€75,000
Cash received in the period	
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 financial year ended 31 December 2019

continued

<b>Funder</b>	<b>Department of Health</b>
Programme	Antenatal Programme in Partnership with Teen Parenting
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

**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. TAX CLEARANCE**

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

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

Total Employee Benefits Salary Band	No of Employees	Total Employer Pension Contributions
<€60,000	21	€9,763.32
€60,000-€69,999		
€70,000-€79,999	1	€3,304.56
€80,000-€89,999	1	€11,818.11
€90,000-€99,999		

**16. APPROVAL OF FINANCIAL STATEMENTS**

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

**CLONDALKIN BEHAVIOURAL INITIATIVE COMPANY LIMITED BY GUARANTEE**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

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

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

**Clondalkin Behavioural Initiative Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2019

	2019 €	2018 €
<b>Income</b>		
Incredible years materials & publication sales	32,603	19,062
Incredible years group leader trainings	56,613	46,125
Teacher classroom management course	9,000	10,110
FFT Contract	380,750	412,500
Mentoring for achievement programme	18,000	36,128
Miscellaneous / contract income	10,355	35,546
SEUPB - Intereg Changing Lives Initiative	284,725	222,592
South Dublin Local Development Committee	-	25,000
HSE - Mental Health	-	120,000
What Works Network Support Fund 2019	20,000	-
HSE- Prison Intervention Family Programme	15,000	-
Tusla - ABC	420,163	116,749
Other grant income	87,500	12,500
Grant income - Tusla	-	308,878
Basis Point	206,428	49,651
	<u>1,541,137</u>	<u>1,414,841</u>
<b>Expenditure</b>		
Purchases	17,742	51,163
Movement in stock	(394)	(820)
Wages and salaries	991,914	890,601
Social welfare costs	107,384	95,789
Pension contributions	31,539	36,221
Training & development costs	10,988	17,966
Board of directors expenses	-	462
Course trainers & facilitators	28,371	15,380
Rent	43,133	34,661
Insurance	6,045	5,075
Programme Costs	135,536	87,299
Light and heat	7,349	4,868
Cleaning	1,139	2,879
Repairs and maintenance	8,138	7,297
Printing, postage and stationery	10,669	13,151
PR & Advertising	941	1,750
Renovations	4,650	22,612
Telephone	19,155	16,937
Computer costs	17,781	38,646
Moving expenses	-	7,556
Travel & subsistence	59,668	41,070
Legal and professional	4,208	4,998
Audit fees	2,829	2,829
Bank charges	681	754
General expenses	9,544	9,708
Depreciation	921	2,109
	<u>1,519,931</u>	<u>1,410,961</u>
<b>Finance</b>		
Other interest	1,100	-
	<u>20,106</u>	<u>3,880</u>
<b>Net surplus</b>		