

Company Number: 69771

Community Law and Mediation CLG
(A company limited by guarantee, without a share capital)

Directors' Report and Financial Statements

for the year ended 31 December 2017

**WalshGibbons
Belfrye House
3A St Brendan's Avenue
Artane
Dublin 5
Ireland**

Community Law and Mediation CLG
(A company limited by guarantee, without a share capital)
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Community Law and Mediation CLG
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DIRECTORS AND OTHER INFORMATION

Directors

Declan Cahill
Gerard Donnelly
Diane Duggan
John Dunne
Gerard Durcan SC
Ronan Farren
Catherine Ghent
Paul Rogers

Company Secretary

Catherine Ghent

Company Number

69771

Charity Number

20011437

Registered Office and Business Address

Northside Civic Centre
Bunratty Road
Coolock
Dublin 17
Ireland

Auditors

WalshGibbons
Belfyree House
3A St Brendan's Avenue
Artane
Dublin 5
Ireland

Bankers

AIB
62 St Brigids Road
Artane
Dublin
Ireland

Community Law and Mediation CLG
(A company limited by guarantee, without a share capital)
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 organisation is a charitable company limited by guarantee. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1).

The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Constitution and managed by a Board of Directors/Trustees.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY6359 and is registered with the Charities Regulatory Authority.

The charity's objects and principal activities are:

(i) To provide for the relief of poverty, social exclusion and deprivation through the provision of free legal and mediation information, advice and assistance including representation before courts, tribunals and all other such bodies especially to those who are vulnerable, marginalised and in need; and

(ii) To improve access to justice, to achieve better social and economic conditions and to promote the best interests of those who are vulnerable, marginalised and in need through the provision of information, publications, education and participation in public dialogue/consultation regarding those who are vulnerable, marginalised and in need.

The charity, with the aid of sound financial management and the support of its staff generated a positive financial outcome for the period. The retained surplus for the financial year amounted to €41,154 (2016: €57,860) and this was transferred to reserves at the year end.

Principal Risks and Uncertainties

The Directors have identified the key risks and uncertainty the charity faces relate to the risk of a decrease in the level of funding. They believe there is a relatively low risk of not receiving the Annual Grant Aid from The Department of Social Protection which makes up approximately half of the charity's funding.

Financial Results

The surplus for the year after providing for depreciation amounted to €41,154 (2016 - €57,860).

At the end of the year, the company has assets of €371,500 (2016 - €336,594) and liabilities of €89,028 (2016 - €95,276). The net assets of the company have increased by €41,154.

Directors and Secretary

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

Declan Cahill
Gerard Donnelly
Diane Duggan
John Dunne
Gerard Durcan SC
Ronan Farren
Catherine Ghent
Paul Rogers

The secretary who served throughout the year was Catherine Ghent.

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

Future Developments

The directors are not expecting to make any significant changes in the nature of the business in the near future & the company is expected to continue in its present capacity as a provider of free legal services, mediation & education.

Post Balance Sheet Events

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

Community Law and Mediation CLG
(A company limited by guarantee, without a share capital)
DIRECTORS' REPORT
for the year ended 31 December 2017

Auditors

The auditors, WalshGibbons have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Northside Civic Centre, Bunratty Road, Coolock, Dublin 17.

Signed on behalf of the board

Director

Date: _____

Director

Date: _____

Community Law and Mediation CLG

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

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 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.

Signed on behalf of the board

Director

Date: _____

Director

Date: _____

INDEPENDENT AUDITOR'S REPORT

to the Members of Community Law and Mediation CLG

(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 Community Law and Mediation CLG ('the company') for the year ended 31 December 2017 which comprise the Profit and Loss 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 profit 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.

Emphasis of Matter

In forming our opinion which is not qualified, we have considered the adequacy of the disclosure made in note 14 to the financial statements concerning the possible outcome of a claim for outstanding rent in arrears. There is considerable uncertainty on this matter, at this time, and the outcome cannot presently be determined and no provision for an eventual liability has been made in the financial statements.

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.

INDEPENDENT AUDITOR'S REPORT

to the Members of Community Law and Mediation CLG

(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 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.

Mark Gibbons
for and on behalf of
WALSHGIBBONS
Belfyree House
3A St Brendan's Avenue
Artane
Dublin 5
Ireland

Date: _____

Community Law and Mediation CLG

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.

Community Law and Mediation CLG
(A company limited by guarantee, without a share capital)
PROFIT AND LOSS ACCOUNT
for the year ended 31 December 2017

	Notes	2017 €	2016 €
Turnover	4	714,610	975,225
Gross profit		714,610	975,225
Administrative expenses		(673,465)	(917,374)
Operating profit	5	41,145	57,851
Interest receivable and similar income	6	9	9
Profit before taxation		41,154	57,860
Tax on profit		-	-
Profit for the year		41,154	57,860

Approved by the board on _____ and signed on its behalf by:

Director

Director

Community Law and Mediation CLG
(A company limited by guarantee, without a share capital)
BALANCE SHEET
as at 31 December 2017

	Notes	2017 €	2016 €
Fixed Assets			
Tangible assets	8	<u>13,716</u>	<u>4,312</u>
Current Assets			
Debtors	9	20,266	21,712
Cash and cash equivalents		<u>337,518</u>	<u>310,570</u>
		<u>357,784</u>	<u>332,282</u>
Creditors: Amounts falling due within one year	10	<u>(89,028)</u>	<u>(95,276)</u>
Net Current Assets		<u>268,756</u>	<u>237,006</u>
Total Assets less Current Liabilities		<u>282,472</u>	<u>241,318</u>
Reserves			
Profit and Loss Account		<u>282,472</u>	<u>241,318</u>
Equity attributable to owners of the company		<u>282,472</u>	<u>241,318</u>

Approved by the board on _____ and signed on its behalf by:

Director

Director

Community Law and Mediation CLG
(A company limited by guarantee, without a share capital)
RECONCILIATION OF MEMBERS' FUNDS
as at 31 December 2017

	Retained surplus	Total
	€	€
At 1 January 2016	183,458	183,458
Surplus for the year	57,860	57,860
At 31 December 2016	241,318	241,318
Surplus for the year	41,154	41,154
At 31 December 2017	282,472	282,472

Community Law and Mediation CLG
(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 for the year		41,154	57,860
Adjustments for:			
Interest receivable and similar income		(9)	(9)
Depreciation		3,793	547
		<u>44,938</u>	<u>58,398</u>
Movements in working capital:			
Movement in debtors		1,446	36,234
Movement in creditors		(6,248)	9,548
		<u>40,136</u>	<u>104,180</u>
Cash flows from investing activities			
Interest received		9	9
Payments to acquire tangible fixed assets		(13,197)	(4,859)
		<u>(13,188)</u>	<u>(4,850)</u>
Net cash used in investment activities			
		<u>(13,188)</u>	<u>(4,850)</u>
Net increase in cash and cash equivalents		26,948	99,330
Cash and cash equivalents at beginning of financial year		310,570	211,240
		<u>310,570</u>	<u>310,570</u>
Cash and cash equivalents at end of financial year	16	337,518	310,570
		<u><u>337,518</u></u>	<u><u>310,570</u></u>

COMMUNITY LAW AND MEDIATION CLG
(A company limited by guarantee, without a share capital)
INFORMATION RELATING TO GOVERNMENT GRANTS
for the year ended 31 December 2017

GRANTS AND OTHER INFORMATION

Name of State Agency	Type of Funding	Amount €
Department of Social Protection	Scheme of Grants for the Development & Promotion of Information & Welfare Rights	350,000
Department of Housing, Planning & Local Government	Social Intervention Fund and Economic Regeneration	60,000
		<hr/> 410,000 <hr/>

Mark Gibbons
for and on behalf of
WALSHGIBBONS
Belfrye House
3A St Brendan's Avenue
Artane
Dublin 5
Ireland

Date: _____

Community Law and Mediation CLG

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

1. GENERAL INFORMATION

Community Law and Mediation CLG 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 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

Income represents the total invoice value, excluding value added tax, of fees received during the year together with government grants & other donations received.

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:

Fixtures, fittings and equipment	- 15% Straight line
----------------------------------	---------------------

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.

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.

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.

Taxation

There is no taxation charged as the company has been granted charitable exemption by the Revenue Authorities in Ireland

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.

Community Law and Mediation CLG
(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
	€	€
Government Grants	410,000	410,000
Other Grants	26,583	12,350
Donations	143,767	121,442
Other Income	134,260	431,433
	<u>714,610</u>	<u>975,225</u>

Income resources

All income resources are included in the Statements of Financial Activities when the charity is entitled to the income.

Incoming resources from charitable trading activity are accounted for when earned.

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of the provision of legal services, mediation & education.

5. OPERATING SURPLUS

	2017	2016
	€	€
Operating surplus is stated after charging:		
Depreciation of tangible fixed assets	3,793	547
	<u>3,793</u>	<u>547</u>

6. INTEREST RECEIVABLE AND SIMILAR INCOME

	2017	2016
	€	€
Bank interest	9	9
	<u>9</u>	<u>9</u>

7. EMPLOYEES AND REMUNERATION

Number of employees

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

	2017	2016
	Number	Number
Employees	18	18
	<u>18</u>	<u>18</u>

The staff costs comprise:

	2017	2016
	€	€
Wages and salaries	452,717	452,946
Social welfare costs	46,370	45,316
	<u>499,087</u>	<u>498,262</u>

Directors do not receive any remuneration.

Community Law and Mediation CLG

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

continued

8. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2017	4,859	4,859
Additions	13,197	13,197
At 31 December 2017	<u>18,056</u>	<u>18,056</u>
Depreciation		
At 1 January 2017	547	547
Charge for the year	3,793	3,793
At 31 December 2017	<u>4,340</u>	<u>4,340</u>
Net book value		
At 31 December 2017	<u>13,716</u>	<u>13,716</u>
At 31 December 2016	<u>4,312</u>	<u>4,312</u>

9. DEBTORS

	2017 €	2016 €
Trade debtors	8,195	6,666
Other debtors	2,882	6,611
Prepayments	8,189	7,435
Accrued income	1,000	1,000
	<u>20,266</u>	<u>21,712</u>

10. CREDITORS

	2017 €	2016 €
Amounts falling due within one year		
Trade creditors	12,021	-
Taxation (Note 11)	11,319	10,684
Other creditors	550	-
Accruals	12,436	49,622
Deferred Income	52,702	34,970
	<u>89,028</u>	<u>95,276</u>

11. TAXATION

	2017 €	2016 €
Creditors:		
PAYE	<u>11,319</u>	<u>10,684</u>

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the TCA 1997, Charity No CHY 6359.

12. STATUS

The liability of the members is limited.

Community Law and Mediation CLG

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

continued

13. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 31 December 2017.

14. CONTINGENT LIABILITIES

The landlord has made a substantial claim for rent arrears. This is being challenged by the Board of Directors. There is considerable uncertainty at this time regarding the eventual outcome and that is why no provision has been made for rent arrears in the accounts.

15. POST-BALANCE SHEET EVENTS

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

16. CASH AND CASH EQUIVALENTS

	2017 €	2016 €
Cash and bank balances	337,178	285,584
Cash equivalents	340	24,986
	<u>337,518</u>	<u>310,570</u>

17. GRANTS AND OTHER INFORMATION

We have examined the company's accounts and can verify that government grants received by the charity were spent for the purposes intended.

18. APPROVAL OF FINANCIAL STATEMENTS

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