Registered number: 69771

COMMUNITY LAW AND MEDIATION

(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

COMMUNITY LAW AND MEDIATION
(A company limited by guarantee)

COMPANY INFORMATION

Directors	Gerard Donnelly Declan Cahill Diane Duggan Paul Rogers Deborah Maguire Carita McCarthy Eamonn Conlon (appointed 26 May 2020) Conor Dignam (appointed 14 July 2020) Ronan Farren (resigned 7 April 2020) Catherine Ghent (resigned 26 May 2020)
Company secretary	Rose Wall
Registered number	69771
Registered office	Northside Civic Centre Bunratty Road Coolock Dublin 17
Independent auditors	Crowe Ireland Chartered Accountants and Statutory Audit Firm Marine House Clanwilliam Place Dublin 2
Bankers	AIB 62 St Brigids Road Artane Dublin 5

COMMUNITY LAW AND MEDIATION
(A company limited by guarantee)

CONTENTS

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The directors present their annual report and the audited financial statements for the year ended 31 December 2020.

Directors' responsibilities statement

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

Irish company law requires the directors to prepare the 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 Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the profit or loss for that 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's 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 confirm they have complied with the above requirements when preparing the financial statements.

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 profit or loss of the Company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Principal activities

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.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Business review

At the end of the period the company has assets of €557,723 (2019: €507,778) and liabilities of €129,998 (2019: €106,394). The net assets of the company have increased by €26,341 (2019: increased by €48,761) and the directors are satisfied with the level of retained reserves at the year end.

The 2020 surplus is largely made up of case fees generated. Case fees are not guaranteed income and the current Board policy is to transfer all case fees into the reserve account until our minimum target has been achieved.

Results and dividends

The surplus for the year, after taxation, amounted to €26,341 *(2019 - €48,761)*.

Directors

The directors who served during the year were:

Gerard Donnelly
Declan Cahill
Diane Duggan
Paul Rogers
Deborah Maguire
Carita McCarthy
Eamonn Conlon (appointed 26 May 2020)
Conor Dignam (appointed 14 July 2020)
Ronan Farren (resigned 7 April 2020)
Catherine Ghent (resigned 26 May 2020)

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

Taxation status

The company is exempt from Corporation Tax under Section 208 Taxes Consolidation Act 1997.

Principal risks and uncertainties

The internal control system is designed to manage, rather than eliminate the risk of failure to achieve the company's business objectives and can only provide reasonable and not absolute assurance against material misstatement or loss.

In the first half of 2020, the outbreak of Covid-19 spread Worldwide. The initial impact of this has been severe and has resulted in a significant worldwide slowdown in economic activity. In Ireland, the economic impact of this pandemic has been characterised by the temporary closure of many businesses in “non-essential” areas to ensure that people’s movements are restricted in order to slow down the spread of the virus. The effect of Covid-19 presents many risks for the company, the effects of which cannot be fully quantified at the time of approving the financial statements. As a result, the Directors consider the implications of the Covid-19 pandemic to be a significant uncertainty at the time of approving the financial statements.

Although the effects cannot be fully determined, the directors believe that the main risks associated with Covid-19 are as follows;

- A change in the method of service delivery during the period of temporary closure;
- a prolonged period of government recommendations and restrictions on the movement of people to contain the virus;
- a potential reduction in economic activity following the recommencement of movement which may result in reduced funding for the company’s services;

Future Developments

At the time of approving the financial statements, the company continues to be exposed to the effects of the Covid-19 pandemic. In planning its future activities, the directors will seek to develop the company's activities whilst managing the effects of the difficult operational period caused by this outbreak.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Northside Civic Centre, Bunratty Road, Coolock, Dublin 17.

Events since the end of the year

There were no significant subsequent events, with the exception of the ongoing impact of the Covid-19 pandemic which the company is managing, and which commenced before the balance sheet date, that require disclosure or adjustment to the financial statements.

Statement on relevant audit information

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Auditors

The auditors, Crowe Ireland, continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board and signed on its behalf.

Paul Rogers
Director

Date: 11 May 2021

Declan Cahill
Director

Date: 11 May 2021

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY LAW AND MEDIATION

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Community Law and Mediation (the 'Company') for the year ended 31 December 2020 and of its surplus for the year then ended;, which comprise the Profit and loss account, the Statement of comprehensive income, the Balance sheet, the Statement of changes in funds and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2020 and of its surplus for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF COMMUNITY LAW AND MEDIATION (CONTINUED)

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 Auditors' 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.

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.

Opinion 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 is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

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, and 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.

Respective responsibilities and restrictions on use

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement on page 1, 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 the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), we exercise professional 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 of 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 Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

This 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 Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume 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.

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF COMMUNITY LAW AND MEDIATION (CONTINUED)

Signed by: Roseanna O' Hanlon

for and on behalf of

Crowe Ireland
Chartered Accountants and Statutory Audit Firm
Marine House
Clanwilliam Place
Dublin 2

Date: 21 May 2021

PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 €	*2019 €*
Turnover	4	**737,867**	*854,269*
Administrative expenses		**(711,547)**	*(805,523)*
Operating surplus		**26,320**	*48,746*
Other interest receivable and similar income		**21**	*15*
Surplus before taxation		**26,341**	*48,761*
Tax on surplus		**-**	*-*
Surplus for the financial year		**26,341**	*48,761*

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 €	*2019 €*
Surplus for the financial year	**26,341**	*48,761*
Other comprehensive income	**-**	*-*
Total comprehensive income for the financial year	**26,341**	*48,761*

There were no recognised gains and losses for 2020 or 2019 other than those included in the profit and loss account.

The notes on pages 12 to 20 form part of these financial statements.

COMMUNITY LAW AND MEDIATION
(A company limited by guarantee)

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note		2020 €		*2019 €*
Fixed assets					
Tangible assets	7		**14,539**		*19,838*
Current assets					
Debtors: amounts falling due within one year	8	**56,708**		*62,092*	
Cash at bank and in hand		**486,476**		*425,848*	
		543,184		*487,940*	
Creditors: amounts falling due within one year	9	**(129,998)**		*(106,394)*	
Net current assets			**413,186**		*381,546*
Total assets less current liabilities			**427,725**		*401,384*
Net assets			**427,725**		*401,384*
Capital and reserves					
Profit and loss account			**427,725**		*401,384*
Members' funds			**427,725**		*401,384*

These financial statements have been prepared in accordance with the small companies regime.

The financial statements were approved and authorised for issue by the board:

Paul Rogers
Director

Date: 11 May 2021

Declan Cahill
Director

Date: 11 May 2021

The notes on pages 12 to 20 form part of these financial statements.

STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2020

	Profit and loss account	Retained surplus
	€	€
At 1 January 2020	**401,384**	**401,384**
Comprehensive income for the year		
Surplus for the year	**26,341**	**26,341**
At 31 December 2020	**427,725**	**427,725**

STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2019

	Profit and loss account	Retained surplus
	€	€
At 1 January 2019	**352,623**	**352,623**
Comprehensive income for the year		
Surplus for the year	**48,761**	**48,761**
At 31 December 2019	**401,384**	**401,384**

The notes on pages 12 to 20 form part of these financial statements.

1. General information

Community Law and Mediation CLG is a company limited by guarantee incorporated in the Republic of Ireland. The company registration number is 69771. The company's principal activities and objectives are set out in the Director's Report.

The significant accounting policies adopted by the company and applied consistently in the preparation of these financial statements are set out below:

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 3).

2.2 Functional and presentation currency

The Company's functional and presentational currency is Euros.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.4 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

2. Accounting policies (continued)

2.5 Interest income

Interest income is recognised in profit or loss account using the effective interest method.

2.6 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss account when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the Company in independently administered funds.

2.7 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer & office equipment - 20-33%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss account.

2.8 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2. Accounting policies (continued)

2.9 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.10 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.11 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Profit and loss account.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2. Accounting policies (continued)

2.12 Taxation

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

3. Judgements in applying accounting policies and key sources of estimation uncertainty

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.

Going Concern:
During the first half of 2020, the Covid-19 pandemic spread Worldwide. The economic effect of this has been a worldwide slowdown in economic activity and the loss of jobs across many businesses. In Ireland there are restrictions placed on “non-essential” businesses which has resulted in many businesses temporarily closing in measures designed to restrict the movement of people and to slow down the spread of the virus.

Like many companies, Community Law and Mediation CLG is exposed to the effects of the Covid-19 pandemic. The company continues to operate during this period, where possible. The Directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern.

On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

The financial statements have been prepared on a going concern basis.

4. Turnover

An analysis of turnover by class of income is as follows:

	2020 €	*2019 €*
Government grants (note 5)	**410,000**	*410,000*
Other grants (see below)	**87,795**	*43,140*
Donations	**145,334**	*154,195*
Other income	**94,738**	*246,934*
	737,867	*854,269*

Included in other grants is a grant from Loreto Sisters of Ireland and the grant details are as follows:

Name of the Grantor: Loreto Sisters of Ireland

Name of the Grant: Loreto Foundation Fund

Purpose of Grant: To Provide a housing and homeless support clinic for Travellers.

Amount: €5,862 (€3,420 brought forward to 2021)

5. Government grants

	2020 €	*2019 €*
Department of Employment Affairs and Social Protection (note 5.1)	**350,000**	*350,000*
Department of Housing, Planning & Local Government	**60,000**	*60,000*
	410,000	*410,000*

5.1 - Additional grant information

Name of the Grantor: Department of Employment Affairs and Social Protection.

Name of the Grant: Scheme of Grants for the Development and Promotion of Information and Welfare Rights.

Term of the Grant : Period of 1 year.

Purpose of Grant:
- Pay and General Administration;
- Service Provision.

6. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2020 No.	*2019* *No.*
Average number of employees	**16**	*17*

	2020 €	*2019* *€*
The staff costs comprise:		
Wages and salaries	**478,081**	*463,967*
Employers' PRSI	**50,860**	*49,817*
Staff pension costs	**6,618**	*6,174*
	535,559	*519,958*

Directors do not receive any remuneration.

7. Tangible fixed assets

	Computer & office equipment €
Cost or valuation	
At 1 January 2020	**36,003**
Additions	**3,598**
At 31 December 2020	**39,601**
Depreciation	
At 1 January 2020	**16,165**
Charge for the year on owned assets	**8,897**
At 31 December 2020	**25,062**
Net book value	
At 31 December 2020	**14,539**
At 31 December 2019	*19,838*

8. Debtors

	2020	*2019*
	€	*€*
Trade debtors	**3,004**	*20,876*
Other debtors	**1,034**	*3,569*
Prepayments	**13,939**	*11,447*
Accrued income	**38,731**	*26,200*
	56,708	*62,092*

9. Creditors: Amounts falling due within one year

	2020	*2019*
	€	*€*
Trade creditors	**10,232**	*15,497*
Taxation and social insurance	**12,273**	*15,281*
Other creditors	**2,871**	*2,450*
Accruals	**14,774**	*25,852*
Deferred income	**89,848**	*47,314*
	129,998	*106,394*

10. Company status

The company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1 towards the assets of the company in the event of liquidation.

11. 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.

12. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost represents contributions paid by the company and amounted to €6,618 (2019: €6,174).

13. Post balance sheet events

There were no significant subsequent events, with the exception of the ongoing impact of the Covid-19 pandemic which the company is managing, and which commenced before the balance sheet date, that require disclosure or adjustment to the financial statements.

14. Provisions available for small entities

In common with many other businesses of our size and nature, the company uses its auditors to assist with the preparation of the financial statements.

15. Approval of financial statements

The board of directors approved these financial statements for issue on 11 May 2021.