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**COMMUNITY LAW AND MEDIATION**  
(A company limited by guarantee)

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**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**COMMUNITY LAW AND MEDIATION**  
**(A company limited by guarantee)**

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**COMPANY INFORMATION**

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<b>Directors</b>	Gerard Donnelly (resigned 19 October 2021) Declan Cahill Diane Duggan Paul Rogers Deborah Maguire Carita McCarthy Eamonn Conlon Conor Dignam (resigned 1 February 2022) Ronan O'Brien (appointed 14 September 2021) Frank Clarke (appointed 22 March 2022)
<b>Company secretary</b>	Rose Wall
<b>Registered number</b>	69771
<b>Registered office</b>	Northside Civic Centre Bunratty Road Coolock Dublin 17
<b>Independent auditors</b>	Crowe Ireland Chartered Accountants and Statutory Audit Firm 40 Mespil Road Dublin 4 D04 C2N4
<b>Bankers</b>	AIB 62 St Brigids Road Artane Dublin 5

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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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The directors present their annual report and the audited financial statements for the year ended 31 December 2021.

**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 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**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.

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Business review**

At the end of the period the company has assets of €621,404 (2020: €557,723) and liabilities of €174,178 (2020: €129,998). The net assets of the company have increased by €19,501 (2020: increased by €26,341) and the directors are satisfied with the level of retained reserves at the year end.

The 2021 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 €19,501 (2020 - €26,341).

**Directors**

The directors who served during the year were:

Gerard Donnelly (resigned 19 October 2021)  
Declan Cahill  
Diane Duggan  
Paul Rogers  
Deborah Maguire  
Carita McCarthy  
Eamonn Conlon  
Conor Dignam (resigned 1 February 2022)  
Ronan O'Brien (appointed 14 September 2021)  
Frank Clarke (appointed 22 March 2022)

**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.

The impact of the Covid 19 Pandemic continued into 2021. The effect of Covid-19 presents some risks for the company. Although these cannot be fully determined, the directors believe that the main risks associated with Covid19 are as follows;

- a change in the method of service delivery during the period of temporary closure;
- a potential reduction in economic activity following the recommencement of movement which may result in reduced funding for the company's services.

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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Future Developments**

At the time of approving the financial statements, the company continues to be exposed to the effects of the Covid-19 pandemic, though to a lesser extent with the lifting of government restrictions. 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.

**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: 14 June 2022

**Declan Cahill**  
Director

Date: 14 June 2022

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

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**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 2021 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 2021 and of its surplus for the year then ended and of its profit 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.

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

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**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.

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

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**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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <https://www.iaasa.ie/Publications/Auditing-standards>. This description forms part of our Auditors' report.

**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.

Signed by: Roseanna O' Hanlon

for and on behalf of  
**Crowe Ireland**  
Chartered Accountants and Statutory Audit Firm  
40 Mespil Road  
Dublin 4  
D04 C2N4

Date: 29 June 2022

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**PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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	Note	2021 €	2020 €
Turnover	4	819,647	737,867
Administrative expenses		(800,153)	(711,547)
<b>Operating surplus</b>		<u>19,494</u>	<u>26,320</u>
Other interest receivable and similar income		7	21
<b>Surplus before taxation</b>		<u>19,501</u>	<u>26,341</u>
Tax on surplus		-	-
<b>Surplus for the financial year</b>		<u><u>19,501</u></u>	<u><u>26,341</u></u>

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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	2021 €	2020 €
Surplus for the financial year	19,501	26,341
Other comprehensive income	-	-
<b>Total comprehensive income for the financial year</b>	<u><u>19,501</u></u>	<u><u>26,341</u></u>

There were no recognised gains and losses for 2021 or 2020 other than those included in the profit and loss account.

The notes on pages 10 to 18 form part of these financial statements.

**COMMUNITY LAW AND MEDIATION**  
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**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	Note	2021 €	2020 €
<b>Fixed assets</b>			
Tangible assets	7	19,065	14,539
		19,065	14,539
<b>Current assets</b>			
Debtors: amounts falling due within one year	8	49,822	56,708
Cash at bank and in hand		552,517	486,476
		602,339	543,184
Creditors: amounts falling due within one year	9	(174,178)	(129,998)
<b>Net current assets</b>		428,161	413,186
<b>Total assets less current liabilities</b>		447,226	427,725
<b>Net assets</b>		447,226	427,725
<b>Capital and reserves</b>			
Profit and loss account		447,226	427,725
<b>Members' funds</b>		447,226	427,725

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

**Declan Cahill**  
Director

Date: 14 June 2022

Date: 14 June 2022

The notes on pages 10 to 18 form part of these financial statements.

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**STATEMENT OF CHANGES IN FUNDS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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	Profit and loss account	Retained surplus
	€	€
At 1 January 2021	427,725	427,725
<b>Comprehensive income for the year</b>		
Surplus for the year	19,501	19,501
<b>At 31 December 2021</b>	<u>447,226</u>	<u>447,226</u>

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

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

The notes on pages 10 to 18 form part of these financial statements.

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**COMMUNITY LAW AND MEDIATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**2. Accounting policies (continued)**

**2.5 Interest income**

Interest income is recognised in profit or loss 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 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.

**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.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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:**

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.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**4. Turnover**

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

	2021 €	2020 €
Government grants (note 5)	410,000	410,000
Other grants (see below)	91,476	87,795
Donations	145,250	145,334
Other income	89,901	49,168
Centre for Environmental Justice	58,670	600
Case fees	24,350	44,970
	<u>819,647</u>	<u>737,867</u>

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: €3,420 carried forward from 2020

**5. Government grants**

	2021 €	2020 €
Department of Social Protection (note 5.1)	350,000	350,000
Department of Housing, Planning & Local Government	60,000	60,000
	<u>410,000</u>	<u>410,000</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**5.1 - Additional grant information**

Name of the Grantor: Department of 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:

	<b>2021</b>	<i>2020</i>
	<b>No.</b>	<i>No.</i>
Average number of employees	<b>17</b>	<i>16</i>

	<b>2021</b>	<i>2020</i>
	<b>€</b>	<i>€</i>
<b>The staff costs comprise:</b>		
Wages and salaries	<b>524,390</b>	<i>478,081</i>
Employers' PRSI	<b>55,894</b>	<i>50,860</i>
Staff pension costs	<b>7,409</b>	<i>6,618</i>
	<b>587,693</b>	<i>535,559</i>

Directors do not receive any remuneration.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**7. Tangible fixed assets**

	<b>Computer &amp; office equipment €</b>
<b>Cost or valuation</b>	
At 1 January 2021	<b>39,601</b>
Additions	<b>13,732</b>
Disposals	<b>(6,599)</b>
At 31 December 2021	<b>46,734</b>
<b>Depreciation</b>	
At 1 January 2021	<b>25,062</b>
Charge for the year on owned assets	<b>9,206</b>
Disposals	<b>(6,599)</b>
At 31 December 2021	<b>27,669</b>
<b>Net book value</b>	
At 31 December 2021	<b>19,065</b>
<i>At 31 December 2020</i>	<b>14,539</b>

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**COMMUNITY LAW AND MEDIATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**8. Debtors**

	2021 €	2020 €
Trade debtors	-	3,004
Other debtors	245	1,034
Prepayments	11,289	13,939
Accrued income	38,288	38,731
	<u>49,822</u>	<u>56,708</u>

**9. Creditors: Amounts falling due within one year**

	2021 €	2020 €
Trade creditors	7,682	10,232
Taxation and social insurance	13,638	12,273
Other creditors	4,740	2,871
Accruals	12,919	14,774
Deferred income	135,199	89,848
	<u>174,178</u>	<u>129,998</u>

**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 €7,409 (2020: €6,618).

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**COMMUNITY LAW AND MEDIATION**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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 14 June 2022.

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**COMMUNITY LAW AND MEDIATION**  
(A company limited by guarantee)

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**DETAILED PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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	<b>2021</b>	<i>2020</i>
	€	€
Turnover	<b>819,647</b>	<i>737,867</i>
<b>Less: overheads</b>		
Administration expenses	<b>(800,153)</b>	<i>(711,547)</i>
<b>Operating surplus</b>	<b>19,494</b>	<i>26,320</i>
Interest receivable	<b>7</b>	<i>21</i>
<b>Surplus for the year</b>	<b>19,501</b>	<i>26,341</i>

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**COMMUNITY LAW AND MEDIATION**  
**(A company limited by guarantee)**

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**SCHEDULE TO THE DETAILED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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	<b>2021</b>	<i>2020</i>
	<b>€</b>	<b>€</b>
<b>Turnover</b>		
Government grants	<b>410,000</b>	<i>410,000</i>
Other grants	<b>91,476</b>	<i>87,795</i>
Donations	<b>145,250</b>	<i>145,334</i>
Other Income	<b>89,901</b>	<i>49,168</i>
Case fees	<b>24,350</b>	<i>44,970</i>
Centre for Environmental Justice	<b>58,670</b>	<i>600</i>
	<hr/> <b>819,647</b> <hr/>	<hr/> <i>737,867</i> <hr/>

**COMMUNITY LAW AND MEDIATION**  
(A company limited by guarantee)

**SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 €	2020 €
<b>Administration expenses</b>		
Staff salaries	524,390	478,081
Staff national insurance	55,894	50,860
Staff pension costs - defined contribution schemes	7,409	6,618
Staff and volunteer training	8,645	532
Hotels, travel and subsistence	338	1,933
Consultancy	8,284	10,772
Printing and stationery	7,584	7,513
Telephone	9,614	7,468
Computer costs	27,963	30,612
Trade subscriptions	785	785
Legal and professional	1,873	2,043
Auditors' remuneration	7,258	7,503
Bank charges	439	333
Sundry expenses	152	208
Rent - operating leases	5,000	5,000
Light and heat	1,829	2,507
Service charges	30,444	28,919
Insurances	11,664	10,821
Repairs and maintenance	3,818	1,507
Depreciation - fixtures and fittings	9,206	8,897
Project costs (excluding payroll costs)	23,032	549
Education costs	14,015	8,750
Children Rights Alliance ("CRA") costs	-	842
Money Advice & Budgeting Service ("MABS") insolvency costs	5,715	2,083
Staff expenses	7,603	3,875
Covid 19 expenses	600	5,279
Court costs	18,138	20,396
Health and safety	410	363
Volunteer expenses	3,438	4,300
Communications	4,613	2,198
	<u>800,153</u>	<u>711,547</u>
	2021 €	2020 €
<b>Interest receivable</b>		
Bank interest receivable	<u>7</u>	<u>21</u>