

Registration number 335157

North Tipperary Disability Support Service CLG
(A Company Limited by Guarantee and not having a Share Capital)
Directors' report and financial statements
for the year ended 31st December 2017

North Tipperary Disability Support Service CLG
(A Company Limited by Guarantee and not having a Share Capital)

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North Tipperary Disability Support Service CLG
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Directors and other information

Directors	Edel Carey Karen Mackey Aoife Donoghue Elizabeth Hogan Elizabeth Coffey Patricia Carroll Fiona Heffernan Joseph Treacy Margaret Feeney
Secretary	Patricia Carroll
Company number	335157
Registered office	2 Cudville Ashe Road Nenagh Co. Tipperary
Auditors	Patrick G. Griffin & Co. Statutory auditors Kylebeg Newtown Nenagh Co Tipperary
Business address	2 Cudville, Ashe Road, Nenagh, Co. Tipperary.
Bankers	AIB Bank, 52'53 Pearse Street, Nenagh, Co Tipperary.
Member details	Edel Carey (Chairperson) Patricia Carroll (Secretary) Fiona Heffernan (Treasurer) Elizabeth Hogan Aoife Donoghue Karen Mackey

North Tipperary Disability Support Service CLG
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Margaret Feeney
Elizabeth Coffey
Joseph Treacy

Charity number

CHY 14864

North Tipperary Disability Support Service CLG
(A Company Limited by Guarantee and not having a Share Capital)
Directors' report
for the year ended 31st December 2017

The directors present their report and the audited financial statements for the year ended 31st December 2017.

Principal activities and review of the business

The principal activity of the company is the provision of Disability Support Services through HSE funding.

Directors of the company

The present membership of the board is listed on the 'Directors and other information' page

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Section 281 to 285 of the Companies Act 2014, regarding proper accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are maintained at the Registered Office.

Relevant audit information

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

This report was approved by the Board on 2nd July 2018 and signed on its behalf by

.....
Edel Carey
Director

.....
Fiona Heffernan
Director

North Tipperary Disability Support Service CLG
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Statement of directors responsibilities for the members' financial statements

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014. 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.

On behalf of the board

Edel Carey
Director

Fiona Heffernan
Director

Date: 2nd July 2018

**Independent auditor's report to the members of
North Tipperary Disability Support Service CLG
(A Company Limited by Guarantee and not having a Share Capital)**

We have audited the financial statements of North Tipperary Disability Support Service CLG for the year ended 31st December 2017 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

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 auditor's 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.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical standards for Auditors, including "APB Ethical Standard – Provisions Available for Small Entities (Revised)", in the circumstances set out in note 13 to the financial statements.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Director's Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2017 and of its loss for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.

**Independent auditor's report to the members of
North Tipperary Disability Support Service CLG
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..... continued

Matters on which we are required to report by the Companies Act 2014

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

Patrick G Griffin

**Statutory Audit Firm
for and on behalf of
Patrick G. Griffin & Co.
Statutory Auditors**

**Kylebeg
Newtown
Nenagh
Co Tipperary**

This is certified a true copy.

On behalf of the board

**Fiona Heffernan
Director**

**Patricia Carroll
Company secretary**

2nd July 2018

North Tipperary Disability Support Service CLG
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Income and Expenditure Account
for the year ended 31st December 2017

	Notes	Continuing operations	
		2017	14 Months 2016
		€	€
Income	2	727,081	847,306
Expenditure		<u>(747,157)</u>	<u>(873,774)</u>
Deficit on ordinary activities before taxation		(20,076)	(26,468)
Tax on deficit on ordinary activities		<u>-</u>	<u>-</u>
Deficit on ordinary activities after taxation		(20,076)	(26,468)
		<u><u> </u></u>	<u><u> </u></u>

There are no recognised gains or losses other than the surplus or deficit for the above two financial years.

North Tipperary Disability Support Service CLG
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Balance sheet
as at 31st December 2017

		2017		2016	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	6		1,612		4,272
Current assets					
Debtors	7	141,608		112,971	
Cash at bank and in hand		83,513		132,001	
		225,121		244,972	
Creditors: amounts falling due within one year	8	(13,922)		(16,357)	
Net current assets			211,199		228,615
Total assets less current liabilities			212,811		232,887
Net assets			212,811		232,887
Reserves					
Revenue reserves account			212,811		232,887
Members' funds	9		212,811		232,887

The financial statements were approved by the Board on 02/07/18 and signed on its behalf by

.....
Edel Carey
Director

.....
Fiona Heffernan
Director

The notes on pages 10 to 15 form an integral part of these financial statements.

North Tipperary Disability Support Service CLG
(A Company Limited by Guarantee and not having a Share Capital)

Cash flow statement
for the year ended 31st December 2017

	Notes	2017 €	2016 €
Reconciliation of operating loss to net cash outflow from operating activities			
Operating loss		(20,076)	(26,468)
Depreciation		2,660	2,903
(Increase) in debtors		(28,637)	(8,919)
(Decrease) in creditors		(2,435)	(12,743)
Net cash outflow from operating activities		<u>(48,488)</u>	<u>(45,227)</u>
Cash flow statement			
Net cash outflow from operating activities		(48,488)	(45,227)
Capital expenditure		-	(1,104)
Decrease in cash in the year		<u>(48,488)</u>	<u>(46,331)</u>
Reconciliation of net cash flow to movement in net debt (Note 11)			
Decrease in cash in the year		(48,488)	(46,331)
Net cash inflow from issue of shares classed as financial liabilities		-	-
Net funds at 1st January 2017		<u>132,001</u>	<u>178,332</u>
Net funds at 31st December 2017		<u>83,513</u>	<u>132,001</u>

North Tipperary Disability Support Service CLG
(A Company Limited by Guarantee and not having a Share Capital)
Notes to the financial statements
for the year ended 31st December 2017

..... continued

2. Income

The whole of the turnover is derived from Ireland. An analysis of turnover by business operation is given below:

	2017	2016
	€	€
Class of business		
Fundraising Activities	200	-
HSE & Private Patients	662,459	770,369
	662,659	770,369

3. Operating loss

	2017	2016
	€	€
Operating loss is stated after charging:		
Depreciation and other amounts written off tangible assets	2,660	2,903
	2,660	2,903

4. Auditors' remuneration

	2017	2016
	€	€
Auditors' remuneration		
Audit of the financial statements	4,970	4,920
	4,970	4,920

North Tipperary Disability Support Service CLG
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Notes to the financial statements
for the year ended 31st December 2017

..... continued

5. Employees

Number of employees

The average monthly numbers of employees
(including the directors) during the year were:

	2017	2016
Administrative	4	4
Others	45	45
	49	49
	49	49

Employment costs

Wages and salaries
Social insurance costs

	2017	2016
	€	€
Wages and salaries	612,129	720,750
Social insurance costs	53,419	59,211
	665,548	779,961
	665,548	779,961

North Tipperary Disability Support Service CLG
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Notes to the financial statements
for the year ended 31st December 2017

..... continued

6. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At January 2017	15,931	15,931
At December 2017	<u>15,931</u>	<u>15,931</u>
Depreciation		
At January 2017	11,659	11,659
Charge for the year	2,660	2,660
At December 2017	<u>14,319</u>	<u>14,319</u>
Net book values		
At December 2017	<u><u>1,612</u></u>	<u><u>1,612</u></u>

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At January 2016	14,827	14,827
Additions	1,104	1,104
At December 2016	<u>15,931</u>	<u>15,931</u>
Depreciation		
At January 2016	8,756	8,756
Charge for the year	2,903	2,903
At December 2016	<u>11,659</u>	<u>11,659</u>
Net book values		
At December 2016	<u><u>4,272</u></u>	<u><u>4,272</u></u>

7. Debtors

	2017	2016
	€	€
Prepayments and accrued income	<u>141,608</u>	<u>112,971</u>

North Tipperary Disability Support Service CLG
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Notes to the financial statements
for the year ended 31st December 2017

..... continued

8. Creditors: amounts falling due within one year	2017	2016
	€	€
<i>Other creditors</i>		
Accruals	5,196	4,920
<i>Taxation creditors</i>		
PAYE/PRSI	8,726	11,437
	<u>13,922</u>	<u>16,357</u>
9. Reconciliation of movements in members' funds	2017	2016
	€	€
Deficit for the year	(20,076)	(26,468)
Opening members' funds	232,887	259,355
Closing members' funds	<u>212,811</u>	<u>232,887</u>
10. Gross cash flows	2017	2016
	€	€
Capital expenditure		
Payments to acquire tangible assets	<u>-</u>	<u>(1,104)</u>

North Tipperary Disability Support Service CLG
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Notes to the financial statements
for the year ended 31st December 2017

..... continued

11. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	132,001	(48,488)	83,513
Net funds	132,001	(48,488)	83,513

12. Company limited by guarantee

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.

13. APB Ethical Standard - Provisions Available for Small Entities

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

14. Accounting periods

The current accounts are for a full year. The comparative accounts are for a 14 month period ending 31 December 2016.

15. Approval of financial statements

The board of directors approved these financial statements for issue on 2 July 2018.

North Tipperary Disability Support Service CLG
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The following pages do not form part of the statutory accounts.

North Tipperary Disability Support Service CLG
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Detailed income and expenditure account
for the year ended 31st December 2017

	2017		14 Months	
	€	€	2016	€
Income				
Fundraising Receipts	200		-	
HSE Funding	662,459		770,369	
Private Client Receipts	64,422		76,937	
		727,081		847,306
Expenditure				
Wages and salaries	612,129		720,750	
Employer's PRSI contributions	53,419		59,211	
Rent	7,300		9,000	
Training	7,650		8,584	
Insurance	6,637		7,411	
Light and heat	1,335		1,964	
Repairs and maintenance	3,235		1,601	
Printing, postage and stationery	3,992		6,409	
Advertising	-		748	
Telephone	2,521		4,484	
Travel Expenses	31,193		37,600	
Consultancy fees	5,204		5,204	
Audit	4,970		4,920	
Bank charges	276		298	
General expenses	4,536		2,132	
Charitable donations - other	100		100	
Membership & affiliation fees	-		455	
Depreciation on FF & Equipment	2,660		2,903	
		<u>747,157</u>		<u>873,774</u>
Deficit for the year		<u>(20,076)</u>		<u>(26,468)</u>