

Company registration number: 241515

Longford Women's Link Company Limited by Guarantee

Financial statements

for the financial year ended 31st December 2018

Longford Women's Link Company Limited by Guarantee

Contents

	Page
Directors and other information	1
Directors report	2 - 6
Directors responsibilities statement	7
Independent auditor's report to the members	8 - 10
Income and expenditure account	11
Statement of income and retained earnings	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 26

Longford Women's Link Company Limited by Guarantee

Directors and other information

Directors	Stephanie Igoe Kathleen Teresa Murphy Elsie Moxham Sheila Rose Reilly Mary Charleton Reynolds Pat Murphy Nancy Birmingham Mary Carthy Victoria Crosby Teresa Kearney
Secretary	Stephaine Igoe
Company number	241515
Registered office	Willow House Ardnacassa Avenue Longford
Business address	Willow House Ardnacassa Avenue Longford
Auditor	Rosconnish Limited Leader House Dublin Road Longford
Bankers	Permanent TSB 27/28 Main Street Longford Ulster Bank Main Street Longford
Solicitors	F J Gearty & Co 4/5 Church Street Longford

Longford Women's Link Company Limited by Guarantee

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31st December 2018.

Companies Act 2014

The Companies Act 2014 commenced on 1 June 2015 and the company subsequently maintained its status as a company limited by guarantee under Part 16 of that Act.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Stephanie Igoe
Kathleen Teresa Murphy
Elsie Moxham
Sheila Rose Reilly
Mary Charleton Reynolds
Pat Murphy
Nancy Birmingham
Mary Carthy
Victoria Crosby
Teresa Kearney

Stephanie Igoe held the position of company secretary for the duration of the financial year.

In accordance with the constitution the following directors resign by rotation and being eligible offer themselves for re-election, Sheila Rose Reilly, Mary Charleton Reynolds and Victoria Crosby

Principal activities

Objects:

The main objects for which the company is established are:

- (a) To recognise and address the isolation and barriers that exist for many women, to provide a safe, accessible and nurturing environment to enable women to make life changes by building their confidence and self-belief.
- (b) To seek to support women of all races and cultures to be part of our community. This Organisation aspires to be a beacon of light to link all women in the pursuit of justice and equality.
- (c) To achieve greater community integration and equity by welcoming all women in County Longford to participate in our activities. In addition, to prioritise and develop strategies to specifically target women experiencing particular disadvantage, exclusion or need.
- (d) To establish, promote and operate training schemes, workshops and the like and generally to provide a training service and courses on subject related to industrial training, commercial training and education and to provide a research and information service to the female population in Longford and its environs and generally to promote, foster and encourage schemes of every nature for their benefit and welfare.

Longford Women's Link Company Limited by Guarantee

Directors report (continued)

- (e) To provide a placement service and to provide or procure employment for and to satisfy the needs of the female population in the aforementioned area.
- (f) To provide advice and consultation in the area of career advancement and employment and to liaise with other groups whether in Ireland or in any part of the world and to act as trainers and lecturers.
- (g) To raise funds and help raise funds for any charitable purpose.
- (h) To carry on any business which may seem to the Company capable of being conveniently carried on in connections with the above objects or any of them calculated directly or indirectly to enhance the value of or render profitable any of the Company's property, rights or interests.

Activities

Many women have taken the first step on a life-changing path by walking through the doors of Longford Women's Link. Whether they have accessed further education and training, childcare, domestic violence services, counselling or support, crossing the threshold of Longford Women's Link has made the difference to them, and their families. In making the difference, in facilitating that change, Longford Women's Link always remains true to its vision of providing a space for women to achieve their full potential in a safe, just and equal society.

2018 was another significant year for Longford Women's Link as we continue to work towards improving the lives of women and their families in Co. Longford while advocating and working for change that could have an impact across Ireland.

We welcomed Minister Heather Humphreys to LWL in February to launch our Strategic Plan 2017-2020 in February which outlines the aims for the organisation in the coming years and in particular focuses on the restoration of services that had been cut or curtailed during the downturn.

Training and education are key to LWL's ethos and this service saw a 16% increase in student numbers in 2018 while our collaboration with Carlow IT to provide access third level continued. 29 students graduated with a QQI Level 8 Honours Degree in Childcare at LWL and the delivery of the Higher Certificate in Business Studies has continued.

We were proud to see Deputy CEO Tara Farrell elected as Chairperson of Aontas in November. LWL continues to represent Women's Community Education on the Executive Committee of AONTAS.

During 2018 Longford Women's Link Domestic Violence Services supported 348 women, 2 men, and 8 children directly with an associated 5585 client interactions. This was a 5% increase in clients and a 20% increase in interactions on the previous year. There were a total of 482 children also impacted. The work of Domestic Violence Services is a central tenet of LWL and has a profound impact on the lives of the women and children who came to the service.

2018 saw the repeal of the 8th amendment and LWL facilitated the launch of the Longford Together for Yes movement where we encountered a new generation of passionate advocates from County Longford determined to make their voices heard.

Longford Women's Manifesto project held a number of events in 2018 including '@Voices & Views from the Campaign Trail' in conjunction with Women for Election and also "Smashing the Status Quo". The challenge here is that LWMG does not have a full time facilitator and 2019 will undoubtedly be a busy year for the LWMG with Local and European Elections looming.

Longford Women's Link Company Limited by Guarantee

Directors report (continued)

The opening of LWL Willow Traders in 2016 was a new departure for Longford Women's Link and this social enterprise continues to grow at pace. As well as providing an important service in the town, providing good quality used furniture and clothes as well as an opportunity to volunteer, Willow Traders has also raised the profile of LWL in the area.

The importance of fundraising must be acknowledged and during 2018 these events included, a raffle in Willow Traders Show, the mini-marathon and a church gate collection. We were also successful in securing a number of grants during 2018 including €25,000 for Training and Education from The Ireland Funds, €8,000 for the Longford Women's Link Domestic Violence Service Support Groups from International Charity Bazaar and a School Age grant for Creche equipment. We also secured €15,000 from the Court Poor box which will be used to directly support the Domestic Violence Support Team in 2019. This is a very significant amount of money and this donation is also an acknowledgement of the important work being done by the Domestic Violence Service in LWL.

Why We Do What We Do

Longford Town is designated as a RAPID (Revitalising Area by Planning Investment and Development) whole town initiative. This means that it has been identified as one of the most disadvantaged areas in the country and therefore, it should be given priority attention by focusing resources available through the National Development Plan Ireland 2040 - Our Plan. The programme also requires the government departments and state agencies to coordinate and integrate their services more effectively. Disadvantage in Longford has historically been characterised by a number of factors including high rates of women parenting alone compared to the national average, high numbers on local authority housing waiting lists, significant diversity of population, low attainment rates with regards to third level education and poor female representation at local government level.

Our Ambition - what we want to influence & change

We are determined to build on our success by supporting women from all walks of life so that they can fulfil their potential at a pace that they choose when it comes to:

- Personal development well-being and safety
- Financial independence - including advocating for better paid employment opportunities for women and particularly rural political recognition and engagement in decision-making
- Exposing the social and cultural inequalities and stereotypes that shape women's lives in families and communities
- Advocating on the growing Rural/Urban divide
- Gaining access to education, learning and opportunities that empower women to move beyond limiting mind-sets and traditional expectations of society

Integrated Service Delivery:

LWL attempts to address these barriers through our 'Integrated Model of Service Delivery' (ISD) which is driven by the recognition that disadvantage is complex and no one single intervention is enough to address the problem.

LWL's four Strategic Priorities 2016 to 2022:

- Crisis and Practical Support

Longford Women's Link Company Limited by Guarantee

Directors report (continued)

- Economic and Social Choice and Opportunity
- Leadership, Networking and Influence
- Sustainability and Governance

Within the first three strategic priorities there are a myriad of services and interventions available to all of the women engaged with LWL. The premise is to move women from the initial stage of crises and severe disadvantage through the various services so that they come out the other end with a realistic degree of economic and social independence and are in a position to provide for themselves and their families as they would wish and not as society dictates. However, as the ISD Model is fluid with community development at its core, women can engage and reengage at any stage of the model as and when they wish.

Organisational infrastructure

Strategic Objective: To ensure LWL has the capacity to deliver on its strategic objectives.

Development and performance

During the year the company made a Surplus and will continue to consolidate its position financially.

Assets and liabilities and financial position

Assets remain in a strong position, and the company is able to meet all financial liabilities. There have been no concerns around the cash flow of the business, and solvency remains a low risk.

Principal risks and uncertainties

The directors have not identified any specific risks or uncertainties affecting the company.

Likely future developments

The directors are not expecting any significant changes in the nature of the business in the near future.

Results

The company has made a Surplus for the financial year ended 31st December 2018 of €69,195 (2017: Deficit €53,279).

Events after the end of the reporting period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company in the financial years subsequent to the financial year ended 31st December 2018.

Compliance

The directors confirm that Longford Women's Link Company Limited by Guarantee complies with:

- The Governance Code for the Community, Voluntary and Charitable Sector in Ireland.
- ICTR's fundraising Principles

We further wish to confirm that our organisation is registered with the Charities Regulator.

Longford Women's Link Company Limited by Guarantee

Directors report (continued)

Accounting Records

The measures taken by the directors to secure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate experience and the provision of adequate resources to the financial function. The accounting records of the company are located at Willow House, Ardnacassa Avenue, Longford.

Relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of the Companies Act 2014:

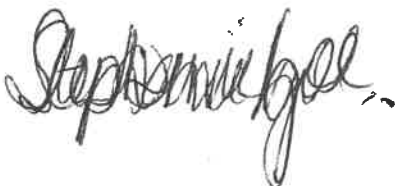
- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditors

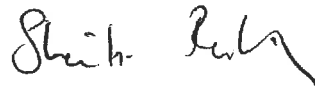
In accordance with Section 383 (2) of the Companies Act 2014, the auditors, Rosconnish Limited, Statutory Auditors, Leader House, Dublin Road, Longford will continue in office.

This report was approved by the board and signed on 25th March 2019 and signed on behalf of the board by:

Stephanie Igoe
Director



Sheila Rose Reilly
Director



Longford Women's Link Company Limited by Guarantee

Directors responsibilities statement

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 profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

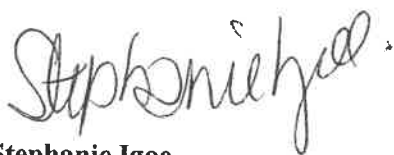
In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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.

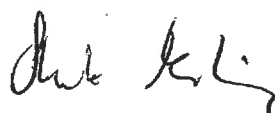
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with 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 the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ON BEHALF OF THE BOARD



Stephanie Igoe
Director



Sheila Rose Reilly
Director

Date: 25th March 2019

**Independent auditor's report to the members of
Longford Women's Link Company Limited by Guarantee**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Longford Women's Link Company Limited by Guarantee (the 'company') for the financial year ended 31st December 2018 which comprise the income and expenditure account, statement of income and retained earnings, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies set out in note 3. 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 31st December 2018 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

**Independent auditor's report to the members of
Longford Women's Link Company Limited by Guarantee (continued)**

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 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 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 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 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.

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Independent auditor's report to the members of
Longford Women's Link Company Limited by Guarantee (continued)**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 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.

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 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.



Eugene O'Brien

**For and on behalf of
Rosconnish Limited
Statutory Auditors
Leader House
Dublin Road
Longford**

Date: 25th March 2019

Longford Women's Link Company Limited by Guarantee

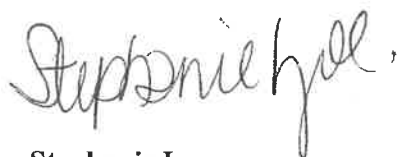
Income and expenditure account
Financial year ended 31st December 2018

	Note	2018 €	2017 €
Income		2,323,932	2,114,773
Administrative expenses		(2,254,854)	(2,168,098)
Surplus/(deficit) on ordinary activities before interest	6	<u>69,078</u>	<u>(53,325)</u>
Other interest receivable and similar income	8	<u>117</u>	<u>46</u>
Surplus/(deficit) for the year		<u>69,195</u>	<u>(53,279)</u>
Retained surplus brought forward		<u>756,773</u>	<u>810,052</u>
Retained surplus carried forward		<u><u>825,968</u></u>	<u><u>756,773</u></u>

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

Approved by the board on 25th March 2019 and signed on its behalf by:



Stephanie Igoe
Director



Sheila Rose Reilly
Director

The notes on pages 15 to 26 form part of these financial statements.

Longford Women's Link Company Limited by Guarantee

**Statement of income and retained earnings
Financial year ended 31st December 2018**

	2018	2017
	€	€
Surplus/(deficit) for the financial year	69,195	(53,279)
Retained earnings at the start of the financial year	<u>756,773</u>	<u>810,052</u>
Retained earnings at the end of the financial year	<u><u>825,968</u></u>	<u><u>756,773</u></u>

Longford Women's Link Company Limited by Guarantee

Balance sheet
As at 31st December 2018

	Note	2018		2017	
		€	€	€	€
Fixed assets					
Tangible assets	10	<u>804,755</u>		<u>827,419</u>	
			804,755		827,419
Current assets					
Debtors	11	63,257		107,708	
Cash at bank and in hand		<u>662,622</u>		<u>504,725</u>	
		725,879		612,433	
Creditors: amounts falling due within one year	13	<u>(351,354)</u>		<u>(326,198)</u>	
Net current assets			374,525		286,235
Total assets less current liabilities			<u>1,179,280</u>		<u>1,113,654</u>
Provisions for liabilities			(353,312)		(356,881)
Net assets			<u><u>825,968</u></u>		<u><u>756,773</u></u>
Capital and reserves					
Income and expenditure account			<u>825,968</u>		<u>756,773</u>
Members funds			<u>825,968</u>		<u>756,773</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors on 25th March 2019 and signed on behalf of the board by:



Stephanie Igoe
Director



Sheila Rose Reilly
Director

The notes on pages 15 to 26 form part of these financial statements.

Longford Women's Link Company Limited by Guarantee

Statement of cash flows
Financial year ended 31st December 2018

	2018 €	2017 €
Cash flows from operating activities		
Surplus/(deficit) for the financial year	69,195	(53,279)
<i>Adjustments for:</i>		
Depreciation of tangible assets	50,100	46,884
Other interest receivable and similar income	(117)	(46)
Accrued expenses/(income)	61,015	31,741
<i>Changes in:</i>		
Trade and other debtors	44,451	(55,628)
Trade and other creditors	(35,859)	57,044
Government grants released	(20,677)	(27,597)
Cash generated from operations	168,108	(881)
Interest received	117	46
Net cash from/(used in) operating activities	<u>168,225</u>	<u>(835)</u>
Cash flows from investing activities		
Purchase of tangible assets	(27,436)	(76,028)
Net cash used in investing activities	<u>(27,436)</u>	<u>(76,028)</u>
Cash flows from financing activities		
Government grants	17,108	53,987
Net cash from financing activities	<u>17,108</u>	<u>53,987</u>
Net increase/(decrease) in cash and cash equivalents	157,897	(22,876)
Cash and cash equivalents at beginning of financial year	504,725	527,601
Cash and cash equivalents at end of financial year	<u>662,622</u>	<u>504,725</u>

Longford Women's Link Company Limited by Guarantee

Notes to the financial statements Financial year ended 31st December 2018

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Longford Women's Link, Willow House, Ardnacassa Avenue, Longford.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Income

Income represents the total receipts of funding receivable and the total value of miscellaneous sponsorship/donations of income received in the current financial year.

Taxation

Under S.207 TCA 1997, the company has obtained tax charitable status. Under the terms of this status the company is exempt from corporation tax and from computing a tax charge on the surplus of income for the year.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- Over 42 Years
Freehold property additions from 2010 onwards	- Over 50 years
Fittings fixtures and equipment	- 15% straight line
Non freehold additions from 2006 onwards	- 12.5% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Longford Women's Link Company Limited by Guarantee

Notes to the financial statements (continued) Financial year ended 31st December 2018

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

4. 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.

5. Income

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in the Republic of Ireland.

6. Operating Surplus/(Deficit)

Operating surplus/(deficit) is stated after charging/(crediting):

	2018	2017
	€	€
Depreciation of tangible assets	50,100	46,884
Amortisation and write off of government grants	(20,677)	(27,597)

Longford Women's Link Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31st December 2018

6.1 DSP CE Scheme

DSP CE Scheme Income and Expenditure included in the accounts are as follows:

	€	€
Income		
DEASP Community Employment Scheme		1,085,130
Expenditure		
Wages and salaries	934,632	
DEASP CE Fuel Allowance & Christmas Bonus	29,695	
Insurance	10,070	
Telephone	624	
Printing, postage and stationery	1,482	
Audit	2,500	
Bank charges	2	
DSP Training	59,909	
Indirect overheads	15,820	
Materials expenditure	14,631	
Travel costs	6,975	
		(1,076,340)
Surplus		<u>8,790</u>

6.2 Management of and Accountability for Grants from Exchequer Funds

Longford Women's Link Company Limited by Guarantee confirms that the company complies with relevant circulars including Circular 13/2014 and Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments". The company's tax affairs are in order and have been issued with a tax clearance certificate.

6.3 DCYA Grant

DCYA Grants of €445,658 (2017: €306,852) includes the following:

Childcare Education and Training Support (CETS) - €24,090 (2017: €46,198)
Community Childcare Subvention (CCS) - €296,283 (2017: €167,527)
Early Childhood Care and Education (ECCE) - €125,285 (2017: €93,127)

Longford Women's Link Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31st December 2018

6.4 GRANTS AND OTHER STATE FUNDING

Name of Grant Making Agency / Department	Grant Programme	Grant Amount €	Grant Used €	Grant B/F 2019 €	Grant Term	Grant Restricted (Y/N)
Pobal for Department of Rural & Community Development	Community Services Program	109,184	109,184		2018	Y
Pobal for Department of Children and Youth Affairs	Community Childcare Subvention	296,283	296,283		2018	Y
Pobal for Department of Children and Youth Affairs	Childcare Employment & Training Support	24,090	24,090		2018	Y
Pobal for Department of Children and Youth Affairs	School Aged Capital Grant	18,000	17,108	(892)	2018	Y
Pobal for Department of Children and Youth Affairs	CE Transitioning Grant for Staff Employment	45,000		45,000	2018	Y
Pobal for Department of Children and Youth Affairs	Early Childhood Care & Education	134,951	134,951		2018	Y
Tusla Child & Family Agency	DS & GBV Programme	156,275	155,947	328	2018	Y
CSVC for Department of Justice & Equality	Victim Support	21,000	21,000		2018	Y
Tusla Child & Family Agency	Counselling Services	14,850	14,850		2018	Y
Department of Employment Affairs & Social Protection	Jobs Plus	5,000	5,000		2018	Y
Department of Employment Affairs & Social Protection	Community Employment Scheme	1,085,130	1,085,130		2018	Y
QCBI Innovation Fund - Dormant Accounts	Designated Programme	21,322	21,322		2018	Y
Longford County Council - Healthy Ireland	Designated Programme	5,186	5,186		2018	Y
Longford County Council - Community Enhancement	Designated Programme	2,328	2,328		2018	Y
		<u>1,938,599</u>	<u>1,892,379</u>	<u>44,436</u>		
EUROPEAN FUNDING						
Erasmus+	Digital Skills	<u>7,384</u>	<u>575</u>	<u>6,809</u>	<u>2018/2019</u>	<u>Y</u>

Longford Women's Link Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31st December 2018

NON-STATE GRANTS AND OTHER RESTRICTED FUNDING

Name of Grant Making Agency / Department	Grant Programme	Grant Amount €	Grant Used €	Grant B/F 2019 €	Grant Term	Grant Restricted (Y/N)
Community Foundation Older Persons Grant	Designated Programme	5,000	252	4,748	2018/2019	Y
RBS Skills and Opportunities Fund	Retail Skills	19,119	19,119		2018	Y
Course Fees	Training Costs	62,560	62,560		2018	Y
Willow Trader Sales	Retail Store Running Costs	80,464	80,464		2018	Y
Ireland Funds	Business Studies	25,000	25,000		2018	Y
Safe Ireland Resilience Fund	Emergency DV Funds	3,000	360	2,640	2018/2019	Y
Charity Bazaar	Designated Programme	7,970	3,241	4,729	2018/2019	Y
World Vision Ireland	Designated Programme	1,000	1,000		2018	Y
Fees - Catkins Early Years & After School Services	Childcare Running Costs	102,851	102,851		2018	Y
Counselling Fees	Counselling Fees	4,946	4,946		2018	Y
CSP Mobile Childcare Solutions Income	Running Costs	91,444	91,444		2018	Y
		<u>403,354</u>	<u>391,237</u>	<u>12,117</u>		

UN-RESTRICTED FUNDING

Name of Grant Making Agency / Department	Grant Programme	Grant Amount €	Grant Used €	Grant B/F 2019 €	Grant Term	Grant Restricted (Y/N)
Court Donation	DV Support Service	27,779	15,383	12,396	2018	N
Net Fundraising Income	Overheads and Running Costs	8,997	8,997			
Rental Income	Training Overheads	15,158	15,158			
		<u>51,934</u>	<u>39,538</u>	<u>12,396</u>		

Longford Women's Link Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31st December 2018

7. Charities Statement of Recommended Practice (Charities SORP)

The directors confirm that a plan is in place for the preparation of annual accounts using Charities Statement of Recommended Practice (Charities SORP) for implementation by 2020.

8. Other interest receivable and similar income

	2018	2017
	€	€
Bank deposits	117	46

9. Staff costs

	2018	2017
	Number	Number
The average number of employees (including the directors) during the financial year were;	103	103
Number of employees whose total employee benefits (excluding employers' pension costs) for the period falls within each band of €10,000 from €60,000 upwards:	Nil	Nil
Total Employer Pension Contributions	Nil	Nil
The aggregate payroll costs incurred during the financial year were:		
	2018	2017
	€	€
Wages and salaries	810,043	658,907
DEASP CE Scheme Wages & Salaries	914,931	980,124
Social insurance costs	102,908	86,426
DEASP CE Fuel Allowance & Christmas Bonus	29,695	28,165
	<u>1,857,577</u>	<u>1,753,622</u>

Longford Women's Link Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31st December 2018

10. Tangible assets

	Freehold property	Long leasehold fixtures & fittings	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Tota
	€	€	€	€	€	€
Cost						
At 1st January 2018	858,726	8,457	1,073	241,314	18,500	1,128,070
Additions	-	-	-	27,436	-	27,436
At 31st December 2018	<u>858,726</u>	<u>8,457</u>	<u>1,073</u>	<u>268,750</u>	<u>18,500</u>	<u>1,155,506</u>
Depreciation						
At 1st January 2018	177,425	2,114	1,073	112,037	8,002	300,651
Charge for the financial year	19,489	1,057	-	27,241	2,313	50,100
At 31st December 2018	<u>196,914</u>	<u>3,171</u>	<u>1,073</u>	<u>139,278</u>	<u>10,315</u>	<u>350,751</u>
Carrying amount						
At 31st December 2018	<u>661,812</u>	<u>5,286</u>	<u>-</u>	<u>129,472</u>	<u>8,185</u>	<u>804,755</u>
At 31st December 2017	<u>681,301</u>	<u>6,343</u>	<u>-</u>	<u>129,277</u>	<u>10,498</u>	<u>827,419</u>

The premises were built on a site transferred to the company by Longford County Council for a notional consideration of £100 in 1999.

11. Debtors

	2018	2017
	€	€
Other Debtors	55,232	88,777
Prepayments	8,025	18,931
	<u>63,257</u>	<u>107,708</u>
Breakdown of Prepayments	2018	2017
	€	€
Insurance	-	6,750
Annual Membership 2019	1,595	1,571
Wages	1,807	3,067
Other Debtors	4,623	7,543
	<u>8,025</u>	<u>18,931</u>

Longford Women's Link Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31st December 2018

12. Cash and cash equivalents

	2018	2017
	€	€
Cash at bank and in hand	662,622	504,725

13. Creditors: amounts falling due within one year

	2018	2017
	€	€
Trade creditors	28,534	69,861
Other creditors including tax and social insurance	27,721	22,253
Accruals	295,099	234,084
	<u>351,354</u>	<u>326,198</u>

Accruals includes the following

Accountancy/Audit	6,270	6,270
Income received in 2018 relating to 2019	125,173	43,690
DSP CE Grant Wages	158,063	177,365
Other accruals and deferred income	5,593	6,759
	<u>295,099</u>	<u>234,084</u>

Longford Women's Link Company Limited by Guarantee

**Notes to the financial statements (continued)
Financial year ended 31st December 2018**

14. Government grants deferred

Capital grants received and receivable

	2018	2017
	€	€
At 1st January 2018	356,881	330,491
Increase in financial year	17,108	53,987
	<hr/>	<hr/>
Amortised and wrote off in financial year	373,989 (20,677)	384,478 (27,597)
At 31st December 2018	<hr/> <u>353,312</u>	<hr/> <u>356,881</u>

Funding of €164,402 was received in 2003 & 20014 from ADM for the building of an extension. As at 1st January 2018, the balance brought forward is €101,237. €3,164 of this is to be released to the Income and expenditure account each year for 42 years, this being the estimated useful life of the building.

Funding of €217,270 was received in 2011 for the construction of the new building. As at 1st January 2018 the balance brought forward is €186,860. €4,344 of this is to be released to the Income and expenditure account each year for 50 years.

Funding of €10,000 was received in 2015 from Ireland Funds grant for the purchase of a mini bus. €1,250 of this is to be released to the Income and expenditure account each year for 8 years, this being the estimated useful life of the mini bus.

Funding of €23,314 was received in 2018 from CCS Capital Grant for the purchase of a kitchen and playground equipment. €2,914 of this is to be released to the Income and expenditure account each year for 8 years, this being the estimated useful life of the equipment.

Funding of €9,980 was received in 2016 from Early Years Capital Programme (EYCP). €5,000 was allocated for capital expenditure (prefab) and this is to be released to the Income and expenditure account each year for 8 years this being the estimated useful life of the building. The remainder of the grant €4,980 was allocated towards the purchase of children's toys and the full amount was released to the Income and expenditure account in 2016.

Funding of €49,928 was received in 2017 from Early Years Capital Programme (2017) for the capital expenditure of a new porta cabin. €6,241 of this is to be released to the Income and expenditure account each year for 8 years, this being the estimated useful life of the building.

Funding of €18,000 was received in 2018 from Early Years Capital Programme (2018) for the capital expenditure of a new porta cabin. €17,108 of this grant was utilised. €2,139 of this is to be released to the Income and expenditure account each year for 8 years, being the estimated useful life of the building.

Longford Women's Link Company Limited by Guarantee

Notes to the financial statements (continued)

Financial year ended 31st December 2018

15. Reserves

	2018	2017
	€	€
At 1st January 2018	756,773	810,052
Surplus/(deficit) for the financial year	69,195	(53,279)
At the end of the financial year	<u>825,968</u>	<u>756,773</u>

Reserves policy:

The directors have set a reserves policy which requires;

- Reserves to be maintained at a level which ensures that Longford Women's Link's core activities could continue during a period of unforeseen difficulty.
- A proportion of reserves to be maintained in a readily realisable form.

The calculation of the required level of reserves is an integral part of the organisation's planning, budgeting and forecast cycle.

It takes into account:

- Risk associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisation's commitments
- Fluctuations in income
- Unplanned expenditure

A substantial portion of the reserves shown in the balance sheet are represented by assets other than cash such as buildings necessary to provide the service.

At any given time readily available cash reserves should be sufficient to cover 13 week's salaries and organisational operational costs. It does not include DSP CE Participants as these are covered by an advance salary grant. In addition, as the organisation has no core funding it is prudent to c/f 13 weeks core unfunded salaries and a contingent/redundancy fund until earned income begins to accumulate.

Total liquid reserves required at year end €438,398

16. Capital commitments

There were no commitments for capital expenditure at 31st December 2018.

Longford Women's Link Company Limited by Guarantee

Notes to the financial statements (continued) Financial year ended 31st December 2018

17. Contingent assets and liabilities

There are no material contingent liabilities or any litigation pending or outstanding against the company in respect of the year ended 31st December 2018.

18. Events after the end of the reporting period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company in the financial years subsequent to the financial year ended 31st December 2018.

19. Related party transactions

During the financial year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2018	2017	2018	2017
	€	€	€	€
David Garland	10,500	16,438	-	-

David Garland is husband of Louise Lovett, CEO of Longford Women's Link CLG. Mr. Garland provides haulage for furniture donated to Willow traders, a charity shop under the auspices of Longford Women's Link. During the financial year ended 31st December 2018 the market cost of this haulage is €10,500 (2017: €16,438). Mr. Garland charged €4,200 representing a discount of €6,300 (60% of the market cost) (2017: €9,863). As at 31st December 2018 the balance owing to Mr. Garland is €Nil (2017: €Nil).

20. Ethical standards

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements and to file returns at the Companies Registration

21. Controlling party

The directors are members of the company and have ultimate control over the company.

22. Accounting Period

The current accounts are for a full year. The comparative accounts are also for a full year.

Longford Women's Link Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31st December 2018

23. Approval of financial statements

The board of directors approved these financial statements for issue on 25 March 2019.

Stephanie Igoe
Director

Sheila Rose Reilly
Director



Longford Women's Link Company Limited by Guarantee

The following pages do not form part of the statutory accounts.

Longford Women's Link Company Limited by Guarantee

**Detailed income and expenditure account
Financial year ended 31st December 2018**

	2018	2017
	€	€
Income		
DEASP Community Employment Scheme	1,085,130	1,111,690
Jobsplus grant	5,000	1,667
Counselling fees	4,946	4,146
Fees - Catkins Early Years & Afterschool services	102,851	66,302
Catkins Mobile Childcare Solutions Income	91,444	54,382
Pobal for DRCD - CSP Mobile Childcare Solutions	109,184	98,918
Pobal for DCYA Childcare Grants	445,658	306,852
EOCP extension fund released	3,164	3,164
RDP New building fund released	4,344	4,344
Ireland Funds Mini Bus Capital Grant released	1,250	1,250
DCYA Childcare Capital Grant released	2,914	2,914
EYCP New Prefab 2016 & Creche Toys released	625	625
Ireland Funds Sensory Toys Grant	-	5,000
School Aged Childcare - Creche Equipment	-	4,059
EYC Capital Grant 2017 released	6,241	6,241
EYC Capital Grant 2018 released	2,139	-
TUSLA Child and Family Agency - Counselling Grant	14,850	14,850
Community Foundation Older Persons Grant	252	2,564
RBS Skills and Opportunities Fund	19,119	19,713
TUSLA Child & Family Agency - DS & GBV Programme	155,947	136,855
Rental income	15,158	11,001
CSVC Grant	21,000	21,000
JRCT Grant	-	4,966
Community Foundation / Ulster Bank	-	1,660
LOCC - Gardening grant	-	1,000
Course fees	62,560	85,497
Court donations	15,383	11,153
Willow Traders sales	80,464	72,171
Related Party discount received - Willow Traders	6,300	9,863
Net Fundraising Income	8,997	23,995
Ireland Funds Mini Bus Operation Grant	-	1,931
Ireland Funds Business Studies Grant	25,000	25,000
Safe Ireland Resilliance Fund - Grant	360	-
Charity Baazar	3,241	-
Healthy Ireland - Healthy Relationship Grant	5,186	-
World Vision Ireland	1,000	-
QCBI Innovation Fund - Dormant Accounts	21,322	-
DELSA Grant - T & Ed	575	-
Community Enhancement Grant	2,328	-
	<u>2,323,932</u>	<u>2,114,773</u>
Overheads		
Administration costs	(2,254,854)	(2,168,098)

Longford Women's Link Company Limited by Guarantee

Detailed income and expenditure account (continued)

Financial year ended 31st December 2018

	2018	2017
	€	€
Operating Surplus/(Deficit)	69,078	(53,325)
Other interest receivable and similar income	117	46
Surplus/(Deficit) for the financial year	<u>69,195</u>	<u>(53,279)</u>

Longford Women's Link Company Limited by Guarantee

**Detailed income and expenditure account (continued)
Financial year ended 31st December 2018**

	2018	2017
	€	€
Overheads		
Administrative expenses		
Wages and salaries	810,043	658,907
DEASP CE Scheme Wages & Salaries	914,931	980,124
Employer's PRSI contributions LWL	83,207	67,384
Employer's PRSI contributions DEASP	19,701	19,042
DEASP CE Fuel Allowance & Christmas Bonus	29,695	28,165
Staff training (incl. DEASP CE)	40,982	47,591
Safe Ireland DV Resilliance Support	360	-
Course participant childcare costs	1,754	2,197
Course Participant Transport costs	2,628	641
Room rental	2,756	3,874
Rent of premises Willow Traders	7,380	7,380
Course Expenditure & General Training costs	69,384	77,907
Haulage & collection of donated furniture	10,500	16,438
Insurance	16,819	17,293
Light and heat	16,843	16,361
Cleaning and maintenance	21,586	20,080
Service charge payable	6,228	6,641
Printing, postage and stationery	11,745	11,798
Recruitment and public relations	1,661	5,745
Telephone	9,078	9,371
Computer costs	6,247	4,809
Motor expenses	10,763	6,393
National travel and subsistence	22,224	19,383
Legal and professional	3,458	7,876
Audit and accountancy	8,770	9,475
Counselling expenses	19,214	21,239
Bank charges	1,706	2,547
Catkins EY & AS - Running expenses	16,934	18,532
Catkins Mobile Childcare Solutions	1,661	-
Catkins EY & AS - Relief staff cover	9,049	677
Doubtful debts - Provision	848	7,216
Canteen and catering	4,423	5,896
Staff Welfare including health & safety	19,827	17,860
Subscriptions	2,349	2,372
Depreciation on freehold property	19,489	19,489
Depreciation on long leasehold	1,057	1,057
Depreciation on FF & Equipment	27,241	24,025
Depreciation on motor vehicles	2,313	2,313
	<u>2,254,854</u>	<u>2,168,098</u>

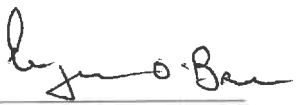
Longford Women's Link Company Limited by Guarantee

Appendix 1

Childcare Income and Expenditure for the year ended 31st December 2018

	CSP	
	€	€
Income		
CSP Mobile Childcare Solutions - Pobal Grant		109,182
CSP Mobile Childcare Solutions Income		<u>92,826</u>
		202,008
Expenditure		
Gross Wages & ER Prsi	157,454	
Core wages overheads - CSP	35,186	
Indirect overheads	7,622	
Staff training	2,080	
Motor expenses	5,037	
National travel & subsistence	496	
Printing, postage & stationery	1,288	
Telephone	219	
Bank Charges	15	
Mobile creche unit	17	
Childcare staff uniforms	483	
Legal & Professional	444	
	<u> </u>	
		210,341
Excess Expenditure over Income		<u><u>(8,333)</u></u>
Closing Balance Generated Income Reserves		<u><u>(8,333)</u></u>
Income Received in 2018 deferred into 2019		<u><u>€Nil</u></u>

Signed: 

Signed: 
For and on behalf of
Rosconnish Ltd
Statutory Auditor

Signed: 

Date: 25th March 2019

Longford Women's Link Company Limited by Guarantee

Appendix 2

Childcare Income and Expenditure for the year ended 31st December 2018

	Pobal for DCYA - Childcare	
	€	€
Income Received in 2017 referable to 2018		12,938.00
Income		
DCYA - Childcare Employment and Training Support		24,090.00
Fees - Catkins Early Years and Afterschool Service		102,851.00
DCYA - Community Childcare Subvention		288,631.00
DCYA - Early Childhood Care and Education		129,665.00
DCYA - CE Transitioning Grant for Staff Employment		45,000.00
		<u>603,175.00</u>
Less: Income Received in 2018 referable to 2019 - DCYA CE Transitioning Grant		(45,000.00)
		<u>558,175.00</u>
Expenditure		
Gross Wages & ER Prsi	264,627.00	
Core wages overheads - NCIP	106,932.00	
Indirect overheads	21,067.00	
Staff training	2,746.00	
Cleaning & maintenance	8,120.00	
Telephone	199.00	
Print, postage & stationery	6,495.00	
Afterschool Travel Costs	2,488.40	
Travel & subsistence	218.00	
Bank Charges	(1.00)	
Creche running expenses	16,918.00	
Relief staff cover	9,049.00	
Staff welfare & enrichment	6,439.00	
Annual subs	195.00	
Bus running costs	4,664.77	
Consultancy costs	3,013.50	
Loan Repayment	31,544.00	
		<u>(484,714.67)</u>
Excess Income over Expenditure		<u><u>73,460.33</u></u>
Generated Income Reserves		<u><u>73,460.33</u></u>

Note:

CE Transitioning Grant for Staff Employment in the amount of €45,000 is been deferred to 2019 as it was not received until 30th November 2018.

Signed: Stephanie Kelly

Signed: Shirley Kelly

Signed: [Signature]
For and on behalf of
Rosconnish Ltd
Statutory Auditor

Date: 25th March 2019

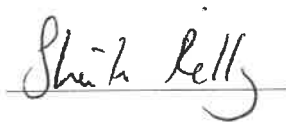
Longford Women's Link Company Limited by Guarantee

Appendix 3

Grant Income and Expenditure for the year ended 31st December 2018

	FSA	
	€	€
Opening Balance		-
Income		
FSA Grant	14,850	
	<hr/>	
	14,850	
Administration Expenses		
FSA Counselling Costs	14,850	
	<hr/>	
	14,850	
Excess Income over Expenditure		-
Closing Balance		<hr/> <hr/>

Signed:



Signed:



For and on behalf of
Rosconnish Ltd
Statutory Auditor

Date: 25th March 2019

Longford Women's Link Company Limited by Guarantee

Appendix 4

Tusla Grant Income and Expenditure for the year ended 31st December 2018

Tusla Child & Family Agency
Floors 2-5 Brunel Building
Heuston South Quarter
Dublin 8.

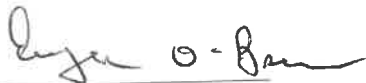
To Whom It May Concern

Re: Longford Women's Link Company Limited by Guarantee

We confirm as auditors of the above company that grant assistance in the sum of €170,796.57 in 2018 was spent solely for the purposes of the Tusla-funded activity/programme areas outlined below.

	Amount €	Total Tusla Amount €
	LWL Domestic Violence Service	
Income	171,125.00	171,125.00
Expenses		
Salaries & Wages (Gross) incl Premium	134440.22	134,111.79
Travel & Subsistence	6896.05	6896.05
Contribution to Core Overheads Heat, Light, Maintenance & Repairs, Insurance etc.	6923.71	6923.71
Equipment	0.00	0.00
Telephone, Internet, Cable	604.11	604.11
Postage/Printing & Stationery	1158.99	1158.99
Training including External Supervision	6121.92	6121.92
Advertising	0.00	0.00
Professional Fees	0.00	0.00
Other Expenses - Annual Subscription	130.00	130.00
Staff Recruitment	0.00	0.00
Miscellaneous	0.00	0.00
Counselling	14850.00	14850.00
Total Expenses	171,125.00	170,796.57
Surplus / (Deficit)	0.00	328.43

Signed



Eugene O'Brien
For and on behalf of
Rosconnish Ltd T/A O'Brien & Co.

Date: 25th March 2019