

Company Number: 461361  
Charity Number: 19021  
Charities Regulatory Authority Number: 20074043

**Empowerment Plus Company Limited By Guarantee**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2019**

Damien Hannigan & Company Ltd  
Chartered Accountants and Statutory Audit Firm  
7 Oliver Plunkett Street  
Mullingar  
Co. Westmeath

# Empowerment Plus Company Limited By Guarantee

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**Empowerment Plus Company Limited By Guarantee**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Ursula Collis Pat O'Connor David Williams (Appointed 25 January 2019) Mary Brady (Appointed 25 January 2019) John Moorcroft (Appointed 25 January 2019) Frances Brown (Appointed 13 August 2019)
<b>Company Secretary</b>	Pat O'Connor
<b>Charity Number</b>	19021
<b>Charities Regulatory Authority Number</b>	20074043
<b>Company Number</b>	461361
<b>Registered Office and Principal Address</b>	Brosna Bridge House Pearse Street Mullingar Co. Westmeath
<b>Auditors</b>	Damien Hannigan & Company Ltd Chartered Accountants and Statutory Audit Firm 7 Oliver Plunkett Street Mullingar Co. Westmeath
<b>Bankers</b>	AIB Bank Oliver Plunkett Street Mullingar Co. Westmeath
<b>Solicitors</b>	Cosgrave & Co. Solicitors 50 Mount Street Mullingar Co. Westmeath

# **Empowerment Plus Company Limited By Guarantee TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 December 2019

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2019.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Empowerment Plus Company Limited By Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2019.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102), the organisation has implemented its recommendations where relevant in these financial statements.

The company is limited by guarantee not having a share capital.

## **Mission, Objectives and Strategy**

### **Mission Statement**

The mission of Empowerment Plus CLG is to empower young people, families and communities at risk, to live just and fulfilling lives. The vision within Empowerment Plus CLG is an Ireland where all children, young people and families have the means to reach their full potential and have the opportunity to live happy, healthy and secure lives (Empowerment Plus, 2012).

The principal activity of the charity continued to be that of providing a support service for children, young people and their families who are at risk within their home or community. The charity's continued operations are completely dependent of the renewal of TUSLA and HSE contracts. These contracts are on a restricted funding basis.

There has been no significant change in these activities during the year ended 31 December 2019.

### **Objectives**

Empowerment Plus CLG's objectives are to ensure that every child and young person is:

- Protected from abuse or neglect.
- Brought up in a happy, healthy and secure environment.
- Consulted, listened to, heard and supported in their development.
- Given the opportunity to achieve their full potential.

### **Strategy**

Empowerment Plus CLG's strategic objectives are to:

- Continuously strive for excellence in the delivery of services to young people, families and communities.
- Expand and develop the organization and the provision of services to young people, families and communities.
- Increase awareness of the organization and its services.
- Maintain and enhance staff expertise through continuous professional development.
- Maintain strong management systems and governance structures.

## **Structure, Governance and Management**

### **Structure**

Empowerment Plus CLG is a registered charity and has a Constitution. The charity is incorporated as a company limited by guarantee under the laws of the Republic of Ireland. The charity is registered with the Charities Regulatory Authority and are fully compliant with regulations. The Board of Directors are also the trustees of the charity. The trustees are volunteers. The membership is open to any person who has recently participated in the Community, as a service user or a volunteer, and who subscribes to the values of Empowerment Plus CLG.

# Empowerment Plus Company Limited By Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2019

## Governance

The Board of Directors are responsible for governance, and developing and approving policies and strategies of the charity. The day to day management of the charity is delegated to the management team who are responsible for the implementation of these policies and strategies, as approved by the Board of Directors, and for managing the operation and delivery of services in line with Empowerment Plus CLG values. The day to day management of the charity is delegated to the Chief Executive Officer, Tom Clogher, supported by his management team. Tom is not a member of the Board of Directors.

Empowerment Plus CLG complies with the Governance Code for community, voluntary and charitable organisations in Ireland.

## Attendance at Board meetings

Empowerment Plus CLG held its Annual General Meeting (AGM) on 28 November 2019, and was attended by the following members of the Board of Trustees (please also see date of appointment of each Board Member):

Ursula Collis	01 July 2011
David Williams	25 January 2019
Mary Brady	25 January 2019
John Moorcroft	25 January 2019
Frances Browne	13 August 2019

Pat O'Connor was the only member of the Board of Trustees that was unable to attend the meeting. The meeting was also attended by Tom Clogher (CEO) and Elaine Fitzgerald (administrative staff member).

## Financial Review

The financial results for the year ended 31 December 2019 are as follows:

### Income

The charity had total incoming resources €3,309,039 in the year under review. 98.4% of the charity's income came from government funding, the remaining 1.6% came from service income. There were no donations received in 2019.

### Expenditure

The charity had total expenditure of €3,164,436 in the year under review. The main elements of expenditure in 2019 were on staffing costs, activities and family expenses, and travel and subsistence.

### Financial Results

At the end of the financial year the company has assets of €1,120,399 (2018 - €889,916) and liabilities of €138,840 (2018 - €52,960). The net assets of the company have increased by €144,603.

### Financial Position

The charity reports a surplus of €144,603 for the year under review.

### Reserves Position and Policy

Empowerment Plus CLG has a responsibility to ensure that it uses all its funds for the purpose of helping young people and their families. Service Level Agreements (SLA's) are confirmed on an annual basis and other sources of income are not guaranteed. The charity must plan its use of funds and resources to ensure the continuity and sustainability of the services it offers.

The end of year Reserves are reported as €981,559, made up of restricted funds of €886,504 and unrestricted funds of €95,055. This represents funds available for working capital and the continuity of services. This represents almost four months of total costs. The Reserves policy is in place and currently targets to hold four months of operating costs in Reserve.

The Trustees have identified the need to maintain a Reserve in order to ensure:

- The organisations core activities could continue to function during a period of unforeseen difficulty.
- Sufficient funding is available to meet legal and contractual obligations should the organisation need to scale back on its operations.
- Funding is available in the event of an unplanned event giving rise to an unexpected expenditure.
- Delays in receipt of funding will not give rise to cash flow difficulties.

# Empowerment Plus Company Limited By Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2019

## Principal Risks and Uncertainties

The Trustees have ultimate responsibility for managing risk and are aware of the risks associated with the operating activities of the Charity. The trustees carry out an annual risk audit and review the risks on an ongoing basis. The trustees are satisfied that adequate systems of governance, supervision, procedures and internal controls are in place to mitigate the exposure to the major risks and that these controls provide reasonable assurance against such risks. The major risks include financial risks, operational and safety risks, compliance risks and reputational risks.

### Financial risk

Reduced or insufficient income will impact directly on services and the people who avail of them. Changes to government policy and economic climate can impact on fundraised income and on grants from statutory agencies. Measures to reduce this risk include an investment in a fundraising strategy which includes a mix of income streams, positive negotiation with key stakeholders and funders, and the management and control of budgets and costs. Financial information is subject to detailed review at board of director level allowing for continuous monitoring of the Charity's operations and financial status.

### Operational risk

Empowerment Plus CLG services are aimed at people who are vulnerable and socially challenged. Poor quality services can have a detrimental impact on people. Empowerment Plus CLG is committed to providing high quality services. We adhere to recognised quality standards, operate a training programme for staff and volunteers, and work to a range of operational and staff performance policies and procedures aimed at providing consistently safe living, working and volunteering environments.

### Compliance risk

Empowerment Plus CLG has to comply with a range of legislation and regulation. Non-compliance could incur penalty and result in reputational damage. Empowerment Plus CLG has signed up to the various governance codes relating to the voluntary sector. The policies and procedures and internal control systems that are in place aim to ensure compliance with laws and policies, and to ensure efficient and effective use of the Charity's resources.

### Reputational risk

Empowerment Plus CLG is delivering services on behalf of the wider community and relies on the support of that wider community. Damage to Empowerment Plus's reputation would impact on that support. External risks include the impact of the increase in the number of children needing Childcare services including fostering and respite support, or a change in government policy or de-prioritisation of family support services can all impact on the services Empowerment Plus CLG can offer.

## Plans for future periods

Empowerment Plus CLG will continue to pursue other revenue streams so that it can diversify funding, manage risk and deliver on its strategic objectives. As part of our Strategic Plan 2020, the main priorities are:

- To continue ongoing discussions with HSE/TUSLA regarding the implementation of SLA's on a nationwide scale to include all areas covered by the charity.
- To design a new website with corresponding new leaflets and brochures for distribution to Social Work Departments and Health Centres with updated information regarding the company's activities and services.
- To produce a monthly staff newsletter. This will be a way of communicating with all staff, many of whom do not have need to visit the company offices.
- To promote Tony Wheatley to Skills Instructor with a view to increasing service users uptake of Plus Training Programme.
- To continue to implement the policies and procedures to be compliant with General Data Protection Regulations.
- To continue to implement in full the National Quality Standards Framework across all services.
- To continue to comply with "The Governance Code" for the Community, Voluntary and Charitable Sector in Ireland.
- To enhance specialist services including services for young people and people with physical and mental health issues.

## Reference and Administrative details

Empowerment Plus CLG is a company limited by guarantee incorporated in the Republic of Ireland (registered number 461361). The company is a registered charity with the Charities Regulatory Authority (charity number 20074043). The Board of Directors are also the trustees of the charity. The trustees are volunteers. The trustees delegate the day-to-day management of the charity to the Chief Executive Officer, Tom Clogher, supported by his management team.

# Empowerment Plus Company Limited By Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2019

## Trustees and Secretary

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

Ursula Collis  
Pat O'Connor  
David Williams (Appointed 25 January 2019)  
Mary Brady (Appointed 25 January 2019)  
John Moorcroft (Appointed 25 January 2019)  
Frances Brown (Appointed 13 August 2019)

All board members are volunteers with Empowerment Plus CLG. No board member received any remuneration. No board member holds a beneficial interest in the charity. The charity is a company limited by guarantee, not having a share capital. The liability of the members is limited to €1 each, that they have guaranteed to contribute to the assets of the company on winding up of the company.

The secretary who served throughout the financial year was Pat O'Connor.

## Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Empowerment Plus Company Limited By Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

## Post balance sheet events

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

## Going concern

The charity is dependent on the annual renewal of its service contracts with TUSLA and HSE. The financial statements have been prepared on a going concern basis, the validity of which depends on the continued receipt of these service contracts for the foreseeable future. Also, the current Covid-19 situation may affect the charity's ability to continue operating. As the world is in the early stages of this pandemic, it is not possible at this time to establish any associated costs that may result in the charity being unable to continue as a going concern.

The trustees of the charity are presently in discussions with TUSLA and HSE in relation to funding and work practices that need to be addressed due to the prevailing situation.

The trustees, after making enquiries and having considered the company's financial position and expected future cash flows, conclude that it is appropriate that the going concern basis continues to be adopted in preparing the financial statements.

## Legal status

This company is a company incorporated under the Companies Acts 2014, limited by guarantee and not having a share capital. All income is applied solely towards the promotion of the objectives of the company.

## Transactions involving directors

There were no contracts of any significance in relation to the affairs of the charity in which the directors had any interest, as defined in the Companies Act 2014, at any time during the year ended 31 December 2019.

## Taxation status

This company has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997 and is now exempt from corporation tax.

## Auditors

The auditors, Damien Hannigan & Company Ltd, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

## Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

# Empowerment Plus Company Limited By Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2019

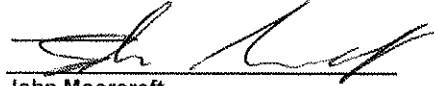
## Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the trustees have:

- implemented the necessary policies and procedures for recording transactions,
- employed experienced staff,
- ensured that sufficient company resources are available for the task, and
- liaised with the company's auditors/sought external professional accounting advice.

The accounting records are located at the company's registered office at Brosna Bridge House, Pearse Street, Mullingar, Co. Westmeath.

Approved by the Board of Trustees on 22-3-2020 and signed on its behalf by:



John Moorcroft

Trustee



Pat O'Connor

Trustee



## Empowerment Plus Company Limited By Guarantee TRUSTEES' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2019

The trustees, who are also directors of Empowerment Plus Company Limited By Guarantee for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the trustees as the directors to prepare financial statements for each financial year. Under the law the trustees 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the trustees 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 net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 operation.

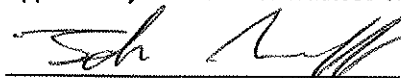
The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees 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 net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Trustees' Annual Report comply with 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.

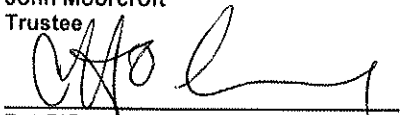
In so far as the trustees are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Trustees on 22-3-2020 and signed on its behalf by:



John Moorcroft  
Trustee



Pat O'Connor  
Trustee

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Empowerment Plus Company Limited By Guarantee**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the company financial statements of Empowerment Plus Company Limited By Guarantee for the financial year ended 31 December 2019 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2019 and of its net incoming resources 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", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

Conclusions relating to Going Concern:

- We draw your attention to note 19 in the financial statements, concerning the company's ability to continue as a going concern. The company is dependent on the annual renewal of its service contracts with TUSLA and HSE. The financial statements have been prepared on a going concern basis, the validity of which depends on the continued receipt of these service contracts for the foreseeable future. Also, the current Covid-19 situation may affect the charity's ability to continue operating. As the world is in the early stages of this pandemic, it is not possible at this time to establish any associated costs that may result in the charity being unable to continue as a going concern. The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern. Our opinion is not qualified in respect of this matter.

#### **Other Information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Trustees' Annual Report has been prepared in accordance with the Companies Act 2014.

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

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Empowerment Plus Company Limited By Guarantee

### 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 Trustees' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of trustees' 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 trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 9 the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees 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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

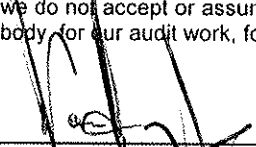
#### Auditor's responsibilities for the audit of the financial statements

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 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: [www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description of auditors responsibilities for audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). The description forms part of our Auditor's Report.

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

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

  
DAMIEN HANNIGAN & COMPANY LTD  
Chartered Accountants and Statutory Audit Firm  
7 Oliver Plunkett Street  
Mullingar  
Co. Westmeath

22.3.2016

**Empowerment Plus Company Limited By Guarantee**  
**STATEMENT OF FINANCIAL ACTIVITIES**

for the financial year ended 31 December 2019

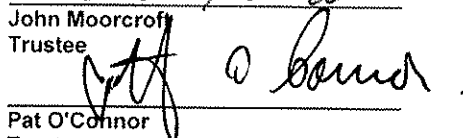
	Notes	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €	Unrestricted Funds 2018 €	Restricted Funds 2018 €	Total 2018 €
<b>Income</b>							
Charitable activities - Charitable activities income	5.1	51,490	3,257,549	3,309,039	43,565	2,873,589	2,917,154
<b>Expenditure</b>							
Charitable activities	6.1	-	3,164,436	3,164,436	-	2,626,345	2,626,345
<b>Net income/(expenditure)</b>		<b>51,490</b>	<b>93,113</b>	<b>144,603</b>	<b>43,565</b>	<b>247,244</b>	<b>290,809</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>51,490</b>	<b>93,113</b>	<b>144,603</b>	<b>43,565</b>	<b>247,244</b>	<b>290,809</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2019	15	43,565	793,391	836,956	-	546,147	546,147
<b>Balances carried forward at 31 December 2019</b>		<b>95,055</b>	<b>886,504</b>	<b>981,559</b>	<b>43,565</b>	<b>793,391</b>	<b>836,956</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
 All income and expenditure relate to continuing activities.

Approved by the Board of Trustees on 22-3-2020 and signed on its behalf by:



John Moorcroft  
Trustee



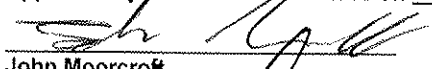
Pat O'Connor  
Trustee

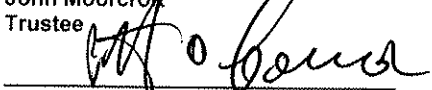
**Empowerment Plus Company Limited By Guarantee**  
**SUMMARY INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2019

	Statement of Financial Activities	2019 €	2018 €
Gross income	Unrestricted funds	51,490	
	Restricted funds	<u>3,257,549</u>	
		<u>3,309,039</u>	<u>2,917,154</u>
<b>Total income</b>		<b>3,309,039</b>	<b>2,917,154</b>
<b>Total expenditure</b>		<b>(3,164,436)</b>	<b>(2,626,345)</b>
<b>Net income/(expenditure)</b>		<b><u>144,603</u></b>	<b><u>290,809</u></b>

The company has no recognised gains or losses other than the surplus for the financial year. The results for the financial year have been calculated on the historical cost basis.

Approved by the Board of Trustees on 22-3-2020 and signed on its behalf by:

  
John Moorcroft  
Trustee

  
Pat O'Connor  
Trustee

# Empowerment Plus Company Limited By Guarantee

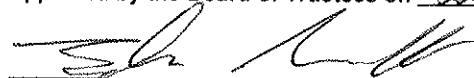
## BALANCE SHEET

as at 31 December 2019

	Notes	2019 €	2018 €
<b>Fixed Assets</b>			
Tangible assets	11	48,220	27,340
<b>Current Assets</b>			
Debtors	12	581,598	581,803
Cash at bank and in hand		490,581	280,773
		<u>1,072,179</u>	<u>862,576</u>
<b>Creditors: Amounts falling due within one year</b>	13	<b>(138,840)</b>	<b>(52,960)</b>
<b>Net Current Assets</b>		<b>933,339</b>	<b>809,616</b>
<b>Total Assets less Current Liabilities</b>		<b>981,559</b>	<b>836,956</b>
<b>Funds</b>			
Restricted funds		886,504	793,391
General fund (unrestricted)		95,055	43,565
<b>Total funds</b>	15	<b>981,559</b>	<b>836,956</b>

The 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", applying Section 1A of that Standard.

Approved by the Board of Trustees on 22-3-2020 and signed on its behalf by:



John Moorcroft  
Trustee



Pat O'Connor  
Trustee

# Empowerment Plus Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

### 1. GENERAL INFORMATION

Empowerment Plus Company Limited By Guarantee is a company limited by guarantee incorporated in the Republic of Ireland (registered number 461361). The registered office of the company is Brosna Bridge House, Pearse Street, Mullingar, Co. Westmeath, which is also the principal place of business of the company. Empowerment Plus Company Limited By Guarantee is a not-for-profit charity which provides a support service for children, young people and their families (charity number 20074043).

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

The company has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2019 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

#### Fund accounting

The following are the categorises of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

#### Unrestricted funds

Unrestricted funds consist of:

- General funds, which represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.

#### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

#### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

# Empowerment Plus Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

### Income from government grants

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

### Income from donations

Any donations received by Empowerment Plus CLG will be treated as unrestricted income.

### Expenditure

Expenditure is analysed as costs of charitable activities. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the company but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 12.5% Straight line
Computers	- 33.33% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

### Creditors

Creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost. Creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

### Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

### Taxation

No charge to corporation tax arises as this company has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997 (Charity No. 20074043). Irrecoverable valued added tax is expensed as incurred.

## 3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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



# Empowerment Plus Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

### 4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

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.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

#### Going concern

The trustees have closely monitored income and expenses for the period since the date of the approval of the financial statements, which demonstrate that there is no material uncertainty regarding the charity's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the trustees 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 charity was unable to continue as a going concern.

#### Establishing useful economic lives for depreciation purposes

Long-lived assets, consisting mainly of fixtures, fittings and equipment, and computer hardware and software comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual value. The trustees regularly review the useful economic lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Details of the useful economic lives is included in the accounting policies.

### 5. INCOME

5.1 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2019	2018
	€	€	€	€
TUSLA funding	-	2,118,572	2,118,572	2,030,750
TUSLA funding - SLA	-	913,330	913,330	698,255
Brothers of charity	25,008	-	25,008	26,555
Wards of court service	16,769	-	16,769	17,010
HSE funding	-	225,647	225,647	144,584
Five rivers	9,713	-	9,713	-
	<u>51,490</u>	<u>3,257,549</u>	<u>3,309,039</u>	<u>2,917,154</u>

The whole of the charity's income is attributable to the Republic of Ireland and is derived from the principal activity of providing a support service for children, young people and their families.

The company receives a significant portion of the total annual funding from TUSLA. TUSLA has requested that this funding be presented in the financial statements as restricted funding. Notwithstanding that this funding may not meet all the criteria set down in Irish GAAP to be treated as restricted funding, the directors have complied with this request. This is done on the basis that the view of the funding agency is paramount in deciding whether the funding provider is in the nature of restricted funding.

### 6. EXPENDITURE

6.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2019	2018
	€	€	€	€	€
Expenditure on charitable activities	-	-	3,164,436	3,164,436	2,626,345

# Empowerment Plus Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

6.2 SUPPORT COSTS	Charitable Activities €	2019 €	2018 €
Staff costs (wages and salaries, training etc.)	2,191,318	2,191,318	1,802,544
HR and consultancy costs	16,306	16,306	6,199
Rent payable	51,386	51,386	42,357
Insurance	21,660	21,660	16,775
Light and heat	1,540	1,540	3,261
Repairs and maintenance	2,463	2,463	8,421
Printing, postage and stationery	11,977	11,977	12,671
Advertising	5,185	5,185	6,489
Telephone	23,506	23,506	28,169
Computer costs	31,223	31,223	20,890
Donation to Strengthening Family Programme	5,000	5,000	-
Activities and family expenses	113,437	113,437	95,617
Travelling and subsistence	644,580	644,580	562,486
Accountancy and audit	15,991	15,991	17,717
Bank charges	468	468	1,066
Provision for doubtful debts	(5,641)	(5,641)	(21,460)
Canteen	1,037	1,037	763
General expenses	2,196	2,196	5,604
Subscriptions	515	515	1,863
Depreciation	30,289	30,289	14,913
	<u>3,164,436</u>	<u>3,164,436</u>	<u>2,626,345</u>

### 7. ANALYSIS OF SUPPORT COSTS

	2019 €	2018 €
Staff costs (wages and salaries, training etc.)	2,191,318	1,802,544
HR and consultancy costs	16,306	6,199
Rent payable	51,386	42,357
Insurance	21,660	16,775
Light and heat	1,540	3,261
Repairs and maintenance	2,463	8,421
Printing, postage and stationery	11,977	12,671
Advertising	5,185	6,489
Telephone	23,506	28,169
Computer costs	31,223	20,890
Donation to Strengthening Family Programme	5,000	-
Activities and family expenses	113,437	95,617
Travelling and subsistence	644,580	562,486
Accountancy and audit	15,991	17,717
Bank charges	468	1,066
Provision for doubtful debts	(5,641)	(21,460)
Canteen	1,037	763
General expenses	2,196	5,604
Subscriptions	515	1,863
Depreciation	30,289	14,913
	<u>3,164,436</u>	<u>2,626,345</u>

### 8. NET INCOME

	2019 €	2018 €
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	<u>30,289</u>	<u>14,913</u>

**Empowerment Plus Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2019

continued

**9. EMPLOYEES AND REMUNERATION**

**Number of employees**

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

	2019 Number	2018 Number
Administration	4	5
Managers	5	5
Deputy managers	4	4
Outreach workers	63	51
	<u>76</u>	<u>65</u>

The staff costs comprise:

	2019 €	2018 €
Wages and salaries	1,981,137	1,624,334
Social security costs	202,106	169,041
	<u>2,183,243</u>	<u>1,793,375</u>

**10. EMPLOYEE BENEFITS**

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	Number of Employees	Number of Employees
€70,000 to €80,000	-	1
€90,000 to €100,000	1	-
	<u>1</u>	<u>-</u>

The Chief Executive Officer, Tom Clogher, received total remuneration in the amount of €92,541 (2018 - €71,077).

**11. TANGIBLE FIXED ASSETS**

	Fixtures, fittings and equipment €	Computers €	Total €
<b>Cost</b>			
At 1 January 2019	20,276	37,125	57,401
Additions	405	50,764	51,169
At 31 December 2019	<u>20,681</u>	<u>87,889</u>	<u>108,570</u>
<b>Depreciation</b>			
At 1 January 2019	16,417	13,644	30,061
Charge for the financial year	993	29,296	30,289
At 31 December 2019	<u>17,410</u>	<u>42,940</u>	<u>60,350</u>
<b>Net book value</b>			
At 31 December 2019	<u>3,271</u>	<u>44,949</u>	<u>48,220</u>
At 31 December 2018	<u>3,859</u>	<u>23,481</u>	<u>27,340</u>

**Empowerment Plus Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

<b>12. DEBTORS</b>		<b>2019</b>	<b>2018</b>		
		€	€		
Trade debtors		532,752	513,600		
Work-in-progress		48,846	68,203		
		<u>581,598</u>	<u>581,803</u>		
<b>13. CREDITORS</b>		<b>2019</b>	<b>2018</b>		
<b>Amounts falling due within one year</b>		€	€		
Amounts owed to credit institutions		1,199	-		
Trade creditors		3,493	-		
Taxation and social security costs		43,258	39,405		
Other creditors		45,679	-		
Accruals		45,211	13,555		
		<u>138,840</u>	<u>52,960</u>		
<b>14. RESERVES</b>		<b>2019</b>	<b>2018</b>		
		€	€		
At 1 January 2019		836,956	546,146		
Surplus for the financial year		144,603	290,810		
		<u>981,559</u>	<u>836,956</u>		
<b>15. FUNDS</b>					
<b>15.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	
		€	€	€	
At 1 January 2018		-	546,147	546,147	
Movement during the financial year		43,565	247,244	290,809	
		<u>43,565</u>	<u>793,391</u>	<u>836,956</u>	
At 31 December 2018		43,565	793,391	836,956	
Movement during the financial year		51,490	93,113	144,603	
		<u>95,055</u>	<u>886,504</u>	<u>981,559</u>	
<b>15.2 ANALYSIS OF MOVEMENTS ON FUNDS</b>					
	<b>Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance</b>
	<b>1 January</b>			<b>between</b>	<b>31 December</b>
	<b>2019</b>			<b>funds</b>	<b>2019</b>
	€	€	€	€	€
<b>Restricted income</b>					
Restricted Charitable Activities	793,391	3,257,549	3,164,436	-	886,504
	<u>793,391</u>	<u>3,257,549</u>	<u>3,164,436</u>	<u>-</u>	<u>886,504</u>
<b>Unrestricted income</b>					
Unrestricted Charitable Activities	43,565	51,490	-	-	95,055
	<u>43,565</u>	<u>51,490</u>	<u>-</u>	<u>-</u>	<u>95,055</u>
<b>Total funds</b>	<b>836,956</b>	<b>3,309,039</b>	<b>3,164,436</b>	<b>-</b>	<b>981,559</b>
	<u>836,956</u>	<u>3,309,039</u>	<u>3,164,436</u>	<u>-</u>	<u>981,559</u>

**Empowerment Plus Company Limited By Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

**15.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use	Current assets	Current liabilities	Total
	€	€	€	€
Restricted funds	48,220	977,124	(138,840)	886,504
Unrestricted funds	0	95,055	0	95,055
	<u>48,220</u>	<u>1,072,179</u>	<u>(138,840)</u>	<u>981,559</u>

**16. STATUS**

The company is limited by guarantee not having a share capital.

The liability of the members is limited. Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €1.

**17. RELATED PARTY TRANSACTIONS**

There were no related party transactions in the year under review.

**18. POST-BALANCE SHEET EVENTS**

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

**19. GOING CONCERN**

Dependence on renewal of Government Funded Contracts:

This charity's continuing operations are completely dependent upon annual renewal of TUSLA and HSE contracts. These financial statements assume continued funding for the foreseeable future. The financial statements have been prepared on a going concern basis, the validity of which depends on the continued receipt of these contracts.

Also, the current Covid-19 situation may affect the charity's ability to continue operating. As the world is in the early stages of this pandemic, it is not possible at this time to establish any associated costs that may result in the charity being unable to continue as a going concern.

The trustees of the charity are presently in discussions with TUSLA and HSE in relation to funding and work practices that need to be addressed due to the prevailing situation.

**20. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Trustees on 22-3-2020

EMPOWERMENT PLUS COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

NOT COVERED BY THE REPORT OF THE AUDITORS

**Empowerment Plus Company Limited By Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement  
for the financial year ended 31 December 2019

	2019 €	2018 €
<b>Income</b>		
TUSLA funding	2,118,572	2,030,750
TUSLA funding - SLA	913,330	698,255
Brothers of charity	25,008	26,555
Wards of court service	16,769	17,010
HSE funding	225,647	144,584
Five rivers	9,713	-
	<u>3,309,039</u>	<u>2,917,154</u>
<b>Expenses</b>		
Wages and salaries	1,981,137	1,624,334
Social security costs	202,106	169,041
Staff training	8,075	9,169
HR and consultancy costs	16,306	6,199
Rent payable	51,386	42,357
Insurance	21,660	16,775
Light and heat	1,540	3,261
Repairs and maintenance	2,463	8,421
Printing, postage and stationery	11,977	12,671
Advertising	5,185	6,489
Telephone	23,506	28,169
Computer costs	31,223	20,890
Activities and family expenses	113,437	95,617
Travelling and subsistence expenses	644,580	562,486
Audit and accountancy	15,991	17,717
Bank charges	468	1,066
Doubtful debts	(5,641)	(21,460)
Canteen	1,037	763
General expenses	2,196	5,603
Subscriptions	515	1,863
Depreciation	30,289	14,913
Charitable donations	5,000	-
	<u>3,164,436</u>	<u>2,626,344</u>
<b>Net surplus</b>	<u>144,603</u>	<u>290,810</u>