

Le Chéile Mentoring Company Limited by Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2020

KSI Faulkner Orr Limited
Chartered Accountants and Statutory Auditors
Behan House
10 Lower Mount Street
Dublin 2
Ireland

Company Number: 424299
Charity Number: CHY17621
Charities Regulatory Authority Number: 20066000

Le Chéile Mentoring Company Limited by Guarantee

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Le Chéile Mentoring Company Limited by Guarantee
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	James Doorley Margaret Rogers Darina Sexton Ciara O'Connor Maria Molloy Kieran O'Dwyer (Resigned 22 June 2020) Krupesh Patel (Appointed 2 November 2020) John Balfe (Appointed 2 November 2020)
Chairperson	Louise Callaghan
Company Secretary	James Doorley
Charity Number	CHY17621
Charities Regulatory Authority Number	20066000
Company Number	424299
Registered Office	Tivoli Training Centre 24 Tivoli Terrace South Dun Laoghaire Co. Dublin
Auditors	KSI Faulkner Orr Limited Chartered Accountants and Statutory Auditors Behan House 10 Lower Mount Street Dublin 2 Ireland
Bankers	Allied Irish Banks 24 Arran Quay, Dublin 7.

Le Chéile Mentoring Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2020.

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 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 Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors 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 directors of Le Chéile Mentoring Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2020.

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) (effective 1 January 2015), 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

The principal activity of Le Chéile Mentoring is to provide mentoring services to young people who are involved with the Probation Service. The organisation works to make positive changes in the lives of young people who offend and their families, through the provision of Mentoring, Family Support and Restorative Justice Services. We provide tailored and flexible services with young people at the centre.

Le Chéile Mentoring is a national NGO which works in partnership with the Probation Service and other agencies to reduce the level of crime in the community. The charity recruits, trains and supports volunteers from local communities around Ireland who mentor and provide a supportive relationship for the young person or parent.

Le Chéile Mentoring Strategic plan 2020 - 2023

In 2021 the Directors are committed to service delivery and organisational development in pursuit of the 4 goals set out in the Strategic plan as follows:

1. We will deliver quality services to young people and their families.
2. We will enhance and develop our services to meet new and changing needs.
3. We will increase public awareness of Le Chéile Mentoring.
4. We will ensure proper governance, effective management, and staff and volunteer development

Le Chéile Mentoring Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

Structure, Governance and Management

- Nature of the governing document

Le Chéile Mentoring is registered with the Charities Section of the Revenue Commissioners and has a registered charity number: CHY 17621. Le Chéile is governed by a Memorandum and Articles of Association.

- How the charity is constituted

Le Chéile Mentoring is a charitable company limited by guarantee without a share capital. It is a corporate entity with its own legal identity separate from its members and is regulated the same way as other companies under the Companies Acts. The main difference from other types of companies is that it is limited by guarantee, has members rather than shareholders and has no share capital.

Le Chéile is managed by a CEO who is overseen by a Board of Directors. The Board met 8 times during 2020. None of the members of the Board received any remuneration for their Board roles. Expenses incurred in travelling to meetings were reimbursed to the members.

Le Chéile recognises that sub-committees are an effective and efficient way of maximising participation by Board members in the work of the organization. Le Chéile Board of Directors operates a Finance & HR Sub-Committee and a Governance Sub Committee. The Finance and HR Sub-committee met 6 times remotely during 2020 and the Governance Sub Committee met twice during 2020.

Directors and Secretary

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

James Doorley
Margaret Rogers
Darina Sexton
Ciara O'Connor
Maria Molloy
Kieran O'Dwyer (Resigned 22 June 2020)
Krupesh Patel (Appointed 2 November 2020)
John Balfe (Appointed 2 November 2020)

Louise Callaghan - Chairperson

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

The secretary who served throughout the financial year was James Doorley.

Recruiting and Appointing New Trustees

Le Chéile has in place a procedure for the recruitment and selection of a Director, which is included in the Board handbook. The existing Directors on the advice of the Governance subcommittee identify and fill the gaps in skills and experience when appointing new Directors. On appointment all new Directors receive induction training and documentation to familiarise themselves with the company's operations, management and governance structure.

Le Chéile Mentoring Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

Review of Activities, Achievements and Performance

Activities Undertaken

Le Chéile offers a range of services to young people and their families which are delivered by a team of staff and volunteers:

1. Mentoring

- Youth Mentoring

Youth Mentoring is a one-to-one relationship-based support which provides a positive role model to a young person. Mentors help young people improve their self-esteem, work on relationships and communication skills, and address anti-social behaviour.

- Parent Mentoring

Parent mentoring helps parents/carers develop their own parenting skills and gives support with parenting issues. Parent mentoring gives a non-judgemental time and space outside the family home to parents under pressure.

2. Family Support Programmes

- Parenting programmes

Le Chéile provides a range of parenting programmes and links parents to locally available parenting programmes such as Parenting Plus, Strengthening Families Programme, and Parenting Together programme for parents/carers experiencing child to parent.

- Family support interventions

Family Support Interventions are tailored supports designed for each individual family's needs and complement the mentoring sessions. Family support interventions aim to improve communications within the family and promote the importance of family relationships. Examples include family mediation or a family meal.

- Strengthening Families Programme

Le Chéile coordinates and funds Strengthening Families Programme (SFP) on behalf of the Probation Service, providing support and advice to local steering committees. SFP is an evidence-based whole family skills training programme, designed to work with high stress families, including families with drug and alcohol issues.

3. Restorative Justice

Le Chéile's Restorative Justice project works with people who have been affected by crime (offenders, victims, families and communities) to repair the harm caused. We use a number of different approaches tailor-made to the needs of the young person and the victims. We also provide training in Restorative Justice for those working in youth justice.

Achievements and Performance

2020 was a very challenging year due to the Covid pandemic. Le Cheile transitioned to remote working and remote mentoring in March. For the remainder of the year, we operated a blend of remote and face 2 face working, depending on the public health restrictions.

The Directors would like to thank our employees and volunteers for their flexibility and commitment, which enabled us to deliver quality services to the young people and their families. We also pay tribute to the young people and their families who engaged with Le Cheile during this challenging time.

Key achievements of 2020 include the following:

-The approval of a new Strategic Plan 2020 to 2023, Inspiring hope, believing in change, was an important milestone in 2020.

-Le Chéile's staff and volunteers worked with 209 young people and 75 parents/carers nationally.

-Le Chéile provided 2556 mentoring sessions nationally during 2020.

-In 2020 the Restorative Justice Project worked with 21 young people. We also delivered training in Restorative Justice to 59 professionals and volunteers.

-The mentoring initiative for parents/carers of young people in Oberstown continued to grow and develop, in partnership with Oberstown Children Detention Campus.

-Because of Covid public health restrictions, it was only possible to deliver one group based parenting programmes as planned, however 11 parents took part in parenting programmes delivered remotely.

-In partnership with Archways and Northside partnership in Dublin, we were selected by the Dept of Children and Youth Affairs to develop an exciting new service as part of 'Greentown'.

Le Chéile Mentoring Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

-Induction training for volunteers was delivered remotely, as well as Child protection training and a number of workshops were provided nationally.

-Our Volunteer survey reported that 92% of volunteers rated their experience of volunteering with Le Cheile as very good or excellent and 99% rated the Induction training as very good or excellent.

- A consultation with young people was carried out and published, which focused on young people's experience of Le Cheile Mentoring and the Justice system. The findings were submitted to the Dept of Justice as part of the consultation process for the new Youth Justice Strategy.

-In 2020 the Directors of Le Cheile Mentoring reviewed compliance with the Charity Regulators Governance Code and determined that Le Cheile was compliant.

Financial Review

The results for the financial year are set out in the Statement of Financial Activities and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the company has assets of €331,829 (2019 - €233,000) and liabilities of €155,310 (2019 - €148,833). The net assets of the company have increased by €92,352.

Reserves Position and Policy

Charity funds are managed between restricted and unrestricted reserves. The BOD has established a policy whereby, unless otherwise allowed by the funder, all unspent funds from statutory sources or where the donor has specified how the funds are to be used, are transferred to restricted reserves. Deposit interest earned and any unrestricted donations are transferred to unrestricted reserves.

Principal Risks and Uncertainties

The directors consider that the principal risk factor that could materially and adversely affect the organisation's ability to continue to provide services would be the cessation / reduction of funding. The company has organisational policies and structures to limit this risk and the board of directors regularly review, reassess and proactively limit the associated risks insofar as possible.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Le Chéile Mentoring 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

The Covid-19's impact on the economy might affect the level of public funding for the following years.

Funds held as Custodian Trustee on behalf of Others

The assets held by Le Chéile comprise of furniture and office equipment held in Le Chéile offices.

Auditors

The auditors, KSI Faulkner Orr Limited, (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 directors 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.

Le Chéile Mentoring Company Limited by Guarantee

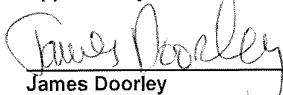
DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Tivoli Training Centre, 24 Tivoli Terrace South, Dun Laoghaire, Co. Dublin.

Approved by the Board of Directors on 26/7/2021 and signed on its behalf by:



James Doorley
Director



Louise Callaghan
Chairperson

Le Chéile Mentoring Company Limited by Guarantee
DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2020

The directors are responsible for preparing 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 net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

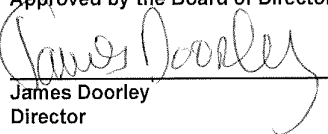
In preparing these financial statements, the directors are required to:


- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- 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 directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' 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.

Approved by the Board of Directors on 26/7/2021 and signed on its behalf by:


James Doorley
Director


Louise Callaghan
Chairperson

INDEPENDENT AUDITOR'S REPORT

to the Members of Le Chéile Mentoring Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of Le Chéile Mentoring Company Limited by Guarantee for the financial year ended 31 December 2020 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the 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" 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 2020 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", 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 described below 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

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

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

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

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.

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 course of 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

In our opinion, based solely on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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. In our opinion the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of Le Chéile Mentoring 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 Directors' Annual 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 complied with by the company. 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 in accordance with the applicable financial reporting framework that 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 directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if 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.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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.

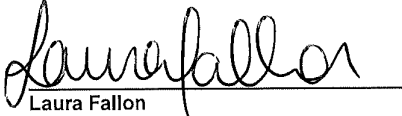
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT

to the Members of Le Chéile Mentoring Company Limited by Guarantee

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.



Laura Fallon

for and on behalf of

KSI FAULKNER ORR LIMITED

Chartered Accountants and Statutory Auditors

Behan House

10 Lower Mount Street

Dublin 2

Ireland

...26/7/2021

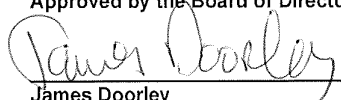
Le Chéile Mentoring Company Limited by Guarantee
STATEMENT OF FINANCIAL ACTIVITIES


(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2020

	Notes	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €
Income							
Charitable activities							
- Grants from governments and other co-funders	4.1	-	1,345,632	1,345,632	-	1,371,744	1,371,744
Other income	4.2	2	-	2	2	-	2
Total income		2	1,345,632	1,345,634	2	1,371,744	1,371,746
Expenditure							
Charitable activities	5.1	-	1,253,282	1,253,282	-	1,366,395	1,366,395
Net income/(expenditure)		2	92,350	92,352	2	5,349	5,351
Transfers between funds		10,479	(10,479)	-	7,000	(7,000)	-
Net movement in funds for the financial year		10,481	81,871	92,352	7,002	(1,651)	5,351
Reconciliation of funds							
Balances brought forward at 1 January 2020	16	21,829	62,338	84,167	14,827	63,989	78,816
Balances carried forward at 31 December 2020		32,310	144,209	176,519	21,829	62,338	84,167

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 Directors on 26/7/2021 and signed on its behalf by:


James Doorley
Director

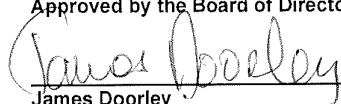

Louise Callaghan
Chairperson

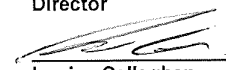
Le Chéile Mentoring Company Limited by Guarantee
BALANCE SHEET

as at 31 December 2020

	Notes	2020 €	2019 €
Fixed Assets			
Tangible assets	10	4,834	-
Current Assets			
Debtors	11	49,212	32,582
Cash at bank and in hand		277,783	200,418
		326,995	233,000
Creditors: Amounts falling due within one year	12	(155,310)	(148,833)
Net Current Assets		171,685	84,167
Total Assets less Current Liabilities		176,519	84,167
Funds			
Restricted funds		144,209	62,338
General fund (unrestricted)		32,310	21,829
Total funds	16	176,519	84,167

Approved by the Board of Directors on 26/7/2021 and signed on its behalf by:


James Doorley
Director


Louise Callaghan
Chairperson

Le Chéile Mentoring Company Limited by Guarantee

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2020

	Notes	2020 €	2019 €
Cash flows from operating activities			
Net movement in funds		92,352	5,351
Adjustments for:			
Depreciation		2,416	-
Interest receivable and similar income		(2)	(2)
		<u>94,766</u>	<u>5,349</u>
Movements in working capital:			
Movement in debtors		(16,630)	(4,332)
Movement in creditors		6,484	(9,697)
		<u>84,620</u>	<u>(8,680)</u>
Cash flows from investing activities			
Interest received		2	2
Payments to acquire tangible assets		(7,250)	-
		<u>(7,248)</u>	<u>2</u>
Net cash generated from investment activities			
		<u>77,372</u>	<u>(8,678)</u>
Net increase in cash and cash equivalents		200,411	209,089
Cash and cash equivalents at 1 January 2020		200,411	209,089
Cash and cash equivalents at 31 December 2020	18	<u>277,783</u>	<u>200,411</u>

Le Chéille Mentoring Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2020

1. GENERAL INFORMATION

Le Chéille Mentoring Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Tivoli Training Centre, 24 Tivoli Terrace South, Dun Laoghaire, Co. Dublin which is also the principal place of business of the company. 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 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) (effective 1 January 2015)".

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. As permitted by the Companies Act 2014, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2020 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) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Fund accounting

The following are the categories 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 and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Le Chéile Mentoring Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, 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.

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.

Income from charitable activities is mainly derived from The Department of Justice and Equality through the Probation Service as part of Ireland's European Structural and Investment Funds Programme, which is co-funded by the Irish Government and the EU. This is an annual grant paid in accordance with the terms of the funding agreement. This income is accounted for on an accruals basis and is restricted. The Department of Justice and Equality through the Probation Service provided funding in the amount of €1,172,000 in 2020 (2019: €1,172,000). This is an annual grant paid in accordance with the terms of the funding agreement (including Schedule I) for provision of services.

Other restricted income from charitable activities is derived from Oberstown, Limerick City and County Council, Victims of Crime Office. Le Chéile also receives funding from Waterford & South Tipperary Community Youth Service and Crosscare through the GYDP-JLO Dormant Funds. These income streams are also accounted for on an accruals basis.

Le Chéile Mentoring Company Limited by Guarantee **NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2020

Capital Grants

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable or performance conditions relating to the grant have been met. In 2020, Le Chéile received a capital grant from the Department of Justice and Equality for the amount of €3,500 which was not spent. This grant has been deferred to 2021. In 2020, Le Chéile did not receive capital grants from any other funders.

Intangible Income

Intangible income, which comprises donated services, is included in income at a value which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. As a Probation funded Community Based Organisation Le Chéile avails of rent free office spaces through the Probation Service/YJS. Same service is offered to us by Limerick Regeneration and Oberstown Children Detention Centre. Due to this, Le Chéile did not incur any utility costs apart from phone and internet bills. The locations are as follows:

	Rooms available
Head Office, 24 Tivoli Terrace South, Dun Laoghaire, Co. Dublin	9
Social Welfare Building, Main Street, Ballymun, Dublin 9	1
The Probation Service, Cork Street, Dublin 8	1 desk
The Probation Service, 3 Catherine St, Waterford	1
St Nicholas Church, Cove St, Cork	1
Probation Service Building, Abbeylax Road, Portlaoise, Co. Laois	1
Unit 1, Fulfex, Galvone Industrial Estate, Limerick	2
Kilcarn, Navan, Co.Meath.	1
Oberstown Children Detention Campus, Lusk, Co. Dublin	1 desk

During 2020, Le Chéile received 10 free licenses from Salesforce for the use of the CRM system, 4 free license from Triangle Consulting Social Enterprise for the use of the Outcome Star and 25 Microsoft Business Basic Licences for Office 365

The company receives donated services in the form of volunteer hours. In 2020 the total hours given by volunteers was 1,865. Additionally, 134 hours were given to Le Chéile from volunteers for other services

The Directors consider that the costs involved in undertaking a valuation to ascertain a monetary value of this donated service would not be materially beneficial to the users understanding of the financial statements. The company appreciates this gesture of 'support in kind'.

Investment income

Investment income is derived from deposit interest and is accounted for on an accruals basis. This income is unrestricted.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. 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.

Going Concern

The financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future. The validity of this assumption depends on the continued support from the Department of Justice - Probation Service to provide funds needed by the company.

The project is funded by the Probation Service and was set up in response to directions under Children's Act 2001 to provide mentoring services to children under the age of 18 who are involved with the Probation Service.

Le Chéile Mentoring Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

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for the financial year ended 31 December 2020

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 - 3 years Straight line

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 financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Tax Clearance: Le Cheile is compliant with relevant tax circulars including circular 44/2006 "Tax Clearance Procedures Grants, subsidies and Similar Type Payments"

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the income and expenditure account in the period to which they relate.

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.

4. INCOME				
4.1 CHARITABLE ACTIVITIES				
	Unrestricted Funds	Restricted Funds	2020	2019
	€	€	€	€
Dept. of Justice & Equality Probation Service	-	1,134,000	1,134,000	1,143,450
Limerick City Council	-	29,720	29,720	28,732
Victims of Crime Office	-	6,604	6,604	7,819
Restorative Justice - Probation Funding	-	28,000	28,000	39,150
GYDP Waterford	-	57,676	57,676	64,746
GYPD Dublin South	-	54,415	54,415	55,568
Oberstown	-	27,837	27,837	32,279
Other Funding	-	7,380	7,380	-
	-	1,345,632	1,345,632	1,371,744

Le Chéile Mentoring Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

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for the financial year ended 31 December 2020

4.2	OTHER INCOME		Unrestricted Funds	Restricted Funds	2020	2019
			€	€	€	€
	Bank Interest		2	-	2	2
5.	EXPENDITURE					
5.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2020	2019
		€	€	€	€	€
	Mentoring Costs	899,286	-	138,170	1,037,456	1,123,434
	FSP Costs	93,335	-	12,724	106,059	134,742
	Restorative Justice Costs	96,472	-	13,295	109,767	108,219
		<u>1,089,093</u>	<u>-</u>	<u>164,189</u>	<u>1,253,282</u>	<u>1,366,395</u>
5.2	SUPPORT COSTS			Charitable Activities	2020	2019
				€	€	€
	Running costs			22,506	22,506	52,163
	Governance			4,325	4,325	7,026
	General			45,436	45,436	35,461
	Information Technology			32,683	32,683	15,260
	Salaries			59,239	59,239	61,406
				<u>164,189</u>	<u>164,189</u>	<u>171,316</u>
6.	ANALYSIS OF SUPPORT COSTS					
		Basis of Apportionment		2020	2019	
				€	€	
	Running costs	Departments		22,506	52,163	
	Governance	Departments		4,325	7,026	
	General	Departments		45,436	35,461	
	Information Technology	Departments		32,683	15,260	
	Salaries	Time Spent		59,239	61,406	
				<u>164,189</u>	<u>171,316</u>	
7.	NET INCOME			2020	2019	
				€	€	
	Net Income is stated after charging/(crediting):					
	Depreciation of tangible assets			2,416	-	

Le Chéile Mentoring Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

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for the financial year ended 31 December 2020

8. EMPLOYEES AND REMUNERATION

Number of employees

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

	2020 Number	2019 Number
Chief Executive Officer	1	1
Regional Mentor co-ordinators	10	10
Management	3	3
Administration	2	2
Development Officers	2	2
Restorative Justice Project Officer	2	1
Project Officers	2	2
	<u>22</u>	<u>21</u>

The staff costs comprise:

	2020 €	2019 €
Wages and salaries	972,053	907,565
Social security costs	100,504	99,007
Pension costs	9,494	9,429
	<u>1,082,051</u>	<u>1,016,001</u>

Included in employment costs is an accrual of €8,156 (2019: €14,007) in respect of untaken holiday leave at the year end.

9. EMPLOYEE BAND

Two employees received remuneration within the band of €60,000-€70,000.
 One employee received remuneration within the band of €70,000-€80,000.

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Total €
Cost		
Additions	7,250	7,250
At 31 December 2020	<u>7,250</u>	<u>7,250</u>
Depreciation		
Charge for the financial year	2,416	2,416
At 31 December 2020	<u>2,416</u>	<u>2,416</u>
Net book value		
At 31 December 2020	<u>4,834</u>	<u>4,834</u>

Le Chéile Mentoring Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

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for the financial year ended 31 December 2020

11. DEBTORS	2020 €	2019 €
Prepayments	17,472	18,433
Accrued Income	31,740	14,149
	<u>49,212</u>	<u>32,582</u>
12. CREDITORS	2020 €	2019 €
Amounts falling due within one year		
Amounts owed to credit institutions	-	7
Trade creditors	4,288	23,896
Taxation and social security costs	39,162	23,648
Other creditors	6,195	4,256
Accruals	12,460	18,189
Deferred Income	93,205	78,837
	<u>155,310</u>	<u>148,833</u>

13. PENSION COSTS - DEFINED CONTRIBUTION

The company operates an externally funded defined contribution scheme that covers the senior employees of the company. The assets of the scheme are vested in independent trusts for the sole benefit of those employees. Pension costs amounted to €9,494 (2019 - €9,429). Pension costs are divided between defined contribution costs of €5,422 (€5,337 in 2019) and standard PRSA costs of €4,092 (€4,092 in 2019).

Contributions totalling €4,008 (2019: €3,992) were payable to the fund at 31 December 2020 and are included in other creditors.

14. Grants and Deferred Income

Funder	Dept of Justice & Equality Probation Service
Amount Received 2020	€1,139,000
Deferred Income form 2019	€-
Accrued Income at 2020	€-
Deferred Income to 2021	€5,000
Income 2020	€1,134,000
Department	Dept of Justice & Equality Probation Service - RJ
Amount Received 2020	€33,000
Deferred Income form 2019	€-
Accrued Income at 2020	€-
Deferred Income to 2021	€5,000
Income 2020	€28,000
Department	Dept of Justice & Equality Probation Service - Capital Grants
Amount Received 2020	€3,500
Deferred Income form 2019	€-
Accrued Income at 2020	€-
Deferred Income to 2021	€3,500
Income 2020	€-

Le Chéile Mentoring Company Limited by Guarantee**NOTES TO THE FINANCIAL STATEMENTS**

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for the financial year ended 31 December 2020

Department	GYDP Waterford
Amount Received 2020	€57,659
Deferred Income form 2019	€1,870
Accrued Income at 2020	€1,886
Deferred Income to 2021	€-
Income 2020	€57,676
Note	These accrued and deferred incomes for 2020 are stated after accounting for adjustments in relation to accruals and prepayments at the year end.
Department	GYDP Dublin South
Amount Received 2020	€52,500
Deferred Income form 2019	€51,008
Accrued Income at 2020	€17,500
Deferred Income to 2021	€66,593
Income 2020	€54,415
Note	These accrued and deferred incomes for 2020 are stated after accounting for adjustments in relation to accruals and prepayments at the year end.
Department	Oberstown
Amount Received 2020	€19,000
Deferred Income form 2019	€17,040
Accrued Income at 2020	€-
Deferred Income to 2021	€4,204
Income 2020	€31,837
Note	These accrued and deferred incomes for 2020 are stated after accounting for adjustments in relation to accruals and prepayments at the year end.
Department	Limerick City Concil
Amount Received 2020	€30,000
Deferred Income form 2019	€12,280
Accrued Income at 2020	€12,000
Deferred Income to 2021	€-
Income 2020	€29,720
Department	Victims of Crime Office
Amount Received 2020	€7,500
Deferred Income form 2019	€-
Accrued Income at 2020	€-
Deferred Income to 2021	€896
Income 2020	€6,604
Note	These accrued and deferred incomes for 2020 are stated after accounting for adjustments in relation to accruals and prepayments at the year end.
Department	Whitetown
Amount Received 2020	€-
Deferred Income form 2019	€-
Accrued Income at 2020	€354
Deferred Income to 2021	€-
Income 2020	€354
Other Income	Other Funding
Amount Received 2020	€250
Deferred Income form 2019	€2,929
Accrued Income at 2020	€-
Deferred Income to 2021	€3,179
Income 2020	€-

Le Chéile Mentoring Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

Other Income	Insurance Claim
Amount Received 2020	€-
Deferred Income form 2019	€7,860
Accrued Income at 2020	€-
Deferred Income to 2021	€4,834
Income 2020	€3,026

15. RESERVES

	2020 €	2019 €
At 1 January 2020	84,167	78,816
Surplus for the financial year	92,352	5,351
At 31 December 2020	176,519	84,167

16. FUNDS

16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2019	14,827	63,989	78,816
Movement during the financial year	7,002	(1,651)	5,351
At 31 December 2019	21,829	62,338	84,167
Movement during the financial year	10,481	81,871	92,352
At 31 December 2020	32,310	144,209	176,519

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2020 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2020 €
Restricted funds					
Restricted	62,338	1,345,632	1,253,282	(10,479)	144,209
Unrestricted funds					
Unrestricted General	21,829	2	-	10,479	32,310
Total funds	84,167	1,345,634	1,253,282	-	176,519

17. 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 financial 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.

Le Chéile Mentoring Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

18. CASH AND CASH EQUIVALENTS	2020 €	2019 €
Cash and bank balances	270,056	200,418
Bank overdrafts	-	(7)
Cash equivalents	7,727	-
	<u>277,783</u>	<u>200,411</u>

19. POST-BALANCE SHEET EVENTS

The Covid-19's impact on the economy might affect the level of public funding for the following years.

20. GRANT-MAKING ACTIVITIES

1 Strengthening Families Programme was supported in 2020 by the company. The total amount granted to this programme in 2020 was €5,240 (2019: 6 Programmes, €35,471).

21. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 26/3/2021.