

Registration number 424299

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

CONTENTS

	Page
Directors and other information	2
Directors' report	3 - 6
Statement of directors' responsibilities	7
Independent Auditors' report to the members	8 - 10
Audit appendix	11
Statement of Financial Activities	12
Balance sheet	13
Cash flow statement	14
Notes to the financial statements including Statement of Accounting Policies	15 - 25
Appendices	26 - 29

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

DIRECTORS AND OTHER INFORMATION

Directors	Louise Callaghan (Chairperson) James Doorley (Appointed on 29/01/2018) Margaret Rogers (Appointed on 23/07/2018) Kieran O'Dwyer (Appointed on 23/07/2018) Richard McElwee (Appointed on 23/07/2018)
Secretary	James Doorley
Company number	424299
Registered office	Tivoli Training Centre, 24 Tivoli Terrace South, Dun Laoghaire, Co. Dublin.
Auditors	KSi Faulkner Orr Limited Registered Auditors Behan House, 10 Lower Mount Street, Dublin 2.
Bankers	Allied Irish Banks Plc, 24 Arran Quay, Dublin 7.
Charity number	CHY17621 / CRA 20066000

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

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

Purpose of the Charity

The principal activity of Le Chéile Mentoring and Youth Justice Support Services is to provide mentoring services to young people under the age of 21 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 works in partnership with the Probation Service to reduce the level of crime in the community. The charity recruits, trains and supports volunteers from local communities around Ireland who act as positive role models and provide a supportive relationship for the young person or parent.

Activities Undertaken

Le Chéile offers a range of services to young people and their families which are delivered by regional co-ordinators 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 addressing 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 (FSP)

- 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 Non-Violent Resistance parenting programme for parents/carers experiencing child to parent violence.

- Family support interventions

Family Support Interventions are tailored supports designed for each individual family's need and complement the mentoring sessions. Family support interventions aim to improve communications within the family and promote the importance of family relationships. Examples might 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.

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

..... continued

Achievements and Performance

- In 2018 Le Chéile's staff and volunteers worked with 222 young people and 76 parents/carers nationally.
- Le Chéile provided 1,243 youth mentoring sessions and 623 parent mentoring sessions, with a total of 3,100 hours of mentoring to vulnerable young people and parents.
- Le Chéile provided a range of Parenting Programmes and can link parents to locally available parenting programmes such as Parents Plus, and Non-Violent Resistance Programme.
- Le Chéile coordinated 5 Strengthening Family Programmes at national level, on behalf of the Probation Service.
- In 2018 the Restorative Justice Project worked with 31 young people. We also delivered training in Restorative Justice to 22 professionals and volunteers.
- The pilot mentoring initiative for parents/carers of young people in Oberstown continued to grow and develop, in partnership with Oberstown Children Detention Campus.
- The second bi-annual national volunteer conference was held in Portlaoise on September 29th 2018, on the theme of 'Building Resilience, Being Mindful of Trauma'.
- The Cork region celebrated 10 years of mentoring, at an event attended by Minister Stanton TD.

The Board approved a proposal to change our name to 'Le Cheile Mentoring', to distinguish us from other 'Le Cheiles' and to highlight our core service.

The Board would like to thank Le Chéile's staff and the over 230 volunteers for their hard work (3,451 hours) in delivering Le Cheile's services and for their continued commitment and dedication to the young people and parents with whom we work.

Objectives for the coming year

In 2018, the Board approved a 'bridging strategy' to extend our current strategy 'Inspiring Change, Transforming Lives', to the end of 2019. The key goals for 2019 include the following:

- Continue to develop the quality and effectiveness of Le Cheile's mentoring and family support services;
- Respond to changing profile and complex needs of young people;
- Continue to extend access to mentoring to younger and older age groups;
- Achieve Mentoring and accreditation renewal
- Implement the Governance code of the Charity Regulator
- Initiate a new Strategy for Le Cheile Mentoring 2020 to 2024
- Increase the public profile of Le Cheile Mentoring as a leading service working with young people in the Justice system.

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

..... continued

Structure, governance and management

- Nature of the governing document

Le Chéile 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. In 2018 a revised version of the Constitution was submitted to the Revenue Commissioners, designed to provide greater clarity to Le Cheile's structures.

- How the charity is constituted

Le Chéile 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 the Board . The Board met 8 times during 2018. None of the members of the Board received any remuneration for their services. Expenses incurred in travelling to meetings were reimbursed to the members.

Le Chéile recognises that sub-committees can be an effective and efficient way of maximising participation by Board members in the work of the organisation and therefore the Le Chéile BOM operates a Finance & HR Sub-Committee. The Finance and HR Sub-committee met 8 times (3 times face to face) during 2018.

- Board of Management:

Louise Callaghan	Director/Chairperson
James Doorley	Director (Appointed 29 January 2018)/Secretary
Kieran O'Dwyer	Director (Appointed 23 July 2018)
Margaret Rogers	Director (Appointed 23 July 2018)/Vice Chairperson
Richard Mc Elwee	Director (Appointed 23 July 2018)
Darina Sexton	Board Member
Maria Molloy	Board Member
Ciara O'Connor	Board Member (Appointed 31 August 2018)
Isaac Boss	Director (Resigned 23 July 2018)
Margaret O'Connor	Director (Resigned 29 January 2018)
Brian Santry	Board Member (Resigned 12 March 2018)
Mary Trainer	Board Member (Appointed 12 March 2018 and Resigned 31 August 2018)

Recruiting and Appointing New Trustees

Le Chéile has in place a procedure for the recruitment and selection of a Board Member, which is included in the BOM manual. The existing members of the Board identify and try to fill the gaps in skills and experience when appointing new members. On appointment all new members of the board receive induction training and documentation to familiarise themselves with the company's operations, management and governance structure.

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.

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

..... continued

Financial review

Le Chéile had an operating surplus of € 1,590 for the year ended 31st December 2018.

Reserve policy

Charity funds are managed between restricted and unrestricted reserves. The BOM 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.

Events since the balance sheet date

There have been no important events affecting the company since the year end

Directors of the company

The present membership of the board is listed on the 'Directors and other information' page. The directors have no financial interests in the company.

Accounting Records

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

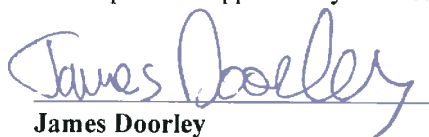
Relevant audit information

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

Auditors

The auditors, KSi Faulkner Orr Limited, have indicated their willingness to accept re-appointment under Section 383(2) of the Companies Act 2014.

This report was approved by the Board on 8th July 2019 and signed on its behalf by



James Doorley
Director



Louise Callaghan
Director

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

**STATEMENT OF DIRECTORS RESPONSIBILITIES FOR THE
MEMBERS' FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2018

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland. 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 surplus or deficit of the company for that financial year and otherwise comply with the Companies Act 2014.

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

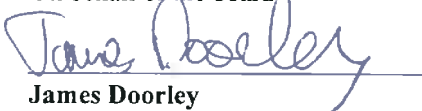
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus and deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors 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 directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

On behalf of the board


James Doorley
Director


Louise Callaghan
Director

Date:

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE
FOR THE YEAR ENDED 31 DECEMBER 2018**

..... continued

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Le Cheile Mentoring Project Company Limited by Gurantee for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and the related notes to the financial statements. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2018 and of its results for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been 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 issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Small Entities, in the circumstances set out in note 19. 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

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE
FOR THE YEAR ENDED 31 DECEMBER 2018**

..... continued

Other Information

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

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

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:

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

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as 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, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE
FOR THE YEAR ENDED 31 DECEMBER 2018**

..... continued

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 contained in the appendix to this report, located at page 12, which is to be read as an integral part of our report.

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

Our report is made solely to the company's shareholders, 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 shareholders 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 shareholders, as a body, for our audit work, for this report, or for the opinions we have formed.



Emma Delaney,
for and on behalf of KSi Faulkner Orr Limited.

**KSi Faulkner Orr Limited,
Behan House,
10 Lower Mount Street,
Dublin 2.**

Date: 8 July 2019

APPENDIX TO THE INDEPENDENT AUDITOR REPORT
LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE
FOR THE YEAR ENDED 31 DECEMBER 2018

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 the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concerns. 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 concerns.
- 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.

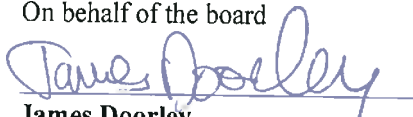
LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2018

	Appendix	Note	Unrestricted Funds €	Restricted Funds €	2018 Total Funds €	2017 Total Funds €
Incoming Resources						
<i>Incoming Resources from Charitable Activities</i>						
Government, Institutional funding and other grants		2	-	1,348,408	1,348,408	1,303,350
<i>Investment income</i>		6	2	-	2	6
Total Incoming Resources	I		2	1,348,408	1,348,410	1,303,356
Resources Expended						
<i>Charitable Activities</i>						
Total Costs		4	-	1,346,820	1,346,820	1,335,279
Total Resources Expended	I		-	1,346,820	1,346,820	1,335,279
Net Incoming/(Outgoing) Resources			2	1,588	1,590	(31,923)
Total Funds Brought Forward			14,825	62,401	77,226	109,149
Total Funds Carried Forward		14	14,827	63,989	78,816	77,226

On behalf of the board


James Doorley
Director


Louise Callaghan
Director

Date: 8TH JULY 2019

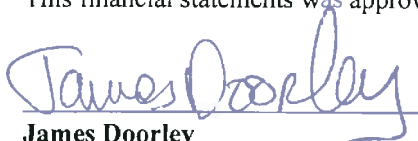
LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

AS AT 31 DECEMBER 2018

	Notes	2018		2017	
		€	€	€	€
Fixed assets					
Tangible assets	10		-		1,610
Current assets					
Debtors	11	28,250		19,238	
Cash at bank and in hand		<u>209,714</u>		<u>204,451</u>	
		237,964		223,689	
Creditors: amounts falling due within one year	12	<u>(159,148)</u>		<u>(148,073)</u>	
Net current assets			<u>78,816</u>		<u>75,616</u>
Net assets			<u>78,816</u>		<u>77,226</u>
The Funds of the Charity					
Unrestricted reserves	14		14,827		14,825
Restricted reserves	14		63,989		62,401
Total Charity Funds	14		<u>78,816</u>		<u>77,226</u>

This financial statements was approved by the Board on 8TH JULY 2019 and signed on its behalf by


James Doorley
 Director


Louise Callaghan
 Director

The notes on pages 15 to 25 form an integral part of these financial statements.

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	2018 €	2017 €
Reconciliation of net (outgoing)/resources to net cash inflow from operating activities			
Net (outgoing)/incoming resources to net		1,588	(31,929)
Depreciation		1,611	1,611
(Increase) in debtors		(9,012)	(847)
Increase in creditors		11,319	40,508
Net cash inflow from operating activities		<u>5,506</u>	<u>9,343</u>
Cash flow statement			
Net cash inflow from operating activities		5,506	9,343
Returns on investments and servicing of finance	16	2	6
Increase in cash in the year		<u>5,508</u>	<u>9,349</u>
Reconciliation of net cash flow to movement in net funds (Note 17)			
Increase in cash in the year		5,508	9,349
Net funds at 1 January 2018		203,582	194,233
Net funds at 31 December 2018		<u>209,090</u>	<u>203,582</u>

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

..... continued

1.4. Income Policies

Incoming Resources from Charitable Activities

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.

Other restricted income from charitable activities is derived from Oberstown, Limerick City and County Council, Commission for the Support of Victims of Crime. 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.

Investment income

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

1.5. Resources expended

Resources expended are analysed between Mentoring, Strengthening Families Programme and Family Support and Restorative Justice. Where costs cannot be directly attributed they are allocated on a basis consistent with the use of resources.

1.6. The Funds of the Charity

Charity funds are managed between restricted and unrestricted reserves. Restricted reserves relates to income where the donor specifies how the donation should be spent. Unrestricted reserves relates to income donated to the company without any stipulation by the donor as to how the funds should be spent.

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

..... continued

1.7. 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/IYJS. 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, Abbeyleix 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 2018, Le Cheile received 10 free licenses from Salesforce for the use of its CRM system. The company receives donated services in the form of volunteer hours. In 2018 the total hours given by volunteers for Youth Mentoring Services was 1,968 and for Parent Mentoring Services was 1,132. Additionally, 351 hours were given to Le Cheile 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'.

1.8. Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts

1.9. Trade and other creditors

Trade and other 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.

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

..... continued

1.10. Taxation

The organisation is registered as a charitable organisation (CHY 17621) with the Revenue Commissioners, therefore no provision has been made for corporation tax.

Le Chéile is compliant with relevant tax circulars including circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Simialr Type Payments".

1.11. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the income and expenditure account.

1.12. Government grants

Grants towards revenue and capital expenditure are released to the Statement of Financial Activities as the related expenditure is incurred.

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

..... continued

2. Grants

The Department of Justice and Equality through the Probation Service provided funding in the amount of €1,172,000 in 2018 (2017: €1,177,500). This is an annual grant paid in accordance with the terms of the funding agreement (including Schedule 1) for provision of services. €10,600 of this grant was deferred at the year end to continue and improve services in 2019.

	2018	2017
	€	€
Dept. of Justice & Equality Probation Service	1,147,800	1,121,000
Limerick City Council	30,206	32,838
Commission for the support of Victims of Crime	5,693	5,987
Restorative Justice - Probation Funding	40,600	36,500
GYDP Waterford	50,876	41,139
GYDP Dublin South	42,044	45,476
Oberstown	30,944	19,737
Other funding	245	673
	1,348,408	1,303,350

	Amount Received	Deferred income from 2017	Accrued income at 2018	Deferred income to 2019	2018 Income
	€	€		€	€
Dept. of Justice and Equality Probation Service	1,135,500	20,250	-	(7,950)	1,147,800
Dept. of Justice and Equality Probation Service - RJ	36,500	6,750	-	(2,650)	40,600
	1,172,000	27,000	-	(10,600)	1,188,400
GYDP Waterford	47,209	(1,134)	4,801*	-	-
GYDP Dublin South	61,142	12,378	-	(31,476)	42,044
Oberstown	40,500	20,763	-	(30,319)	30,944
Limerick City Council	21,000	3,423	5,783**	-	-
Commission for the support of Victims of Crime	6,000	13	-	(319)	5,694
Other funding	500	2,173	-	(2,429)	244
	176,351	37,616	10,584	(64,543)	78,926
	1,348,351	64,616	10,584	(75,143)	1,267,326

In 2018, Le Chéile did not receive any capital grant from the Department of Justice and Equality nor from other funders.

* This figure is stated after accounting for adjustments in relation to accruals and prepayments at the year end which net off to €379.

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

..... continued

** This figure is stated after accounting for accrued annual leave at the year end of €1,548.

3. Grant-Making Activities

5 Strengthening Families Programmes were supported in 2018 by the company. The total grants given to these programmes in 2018 was €35,480 (2017: €32,990).

4. Allocation of Support Costs

The company allocates its support costs over Mentoring, Family Support Programmes (FSP) and Restorative Justice. The support costs are allocated on a basis that is consistent with the use of the resources, as shown below.

		Mentoring	FSP	Restorative	Total	Total
	Basis of	Costs	Costs	Justice	2018	2017
	Allocation	€	€	Costs	€	€
				€		
Direct Costs		938,035	115,341	91,599	1,144,975	1,156,282
Support Costs						
Salaries	Time spent	53,088	4,908	7,438	65,434	61,125
Running cost	Departments	45,579	2,959	5,689	54,227	43,143
Governance	Departments	13,276	1,171	1,171	15,618	4,430
General	Departments	42,292	3,392	3,392	49,076	42,799
Information Technology	Departments	14,866	1,312	1,312	17,490	27,500
		<u>1,107,136</u>	<u>129,083</u>	<u>110,601</u>	<u>1,346,820</u>	<u>1,335,279</u>

5. Movement in Total Funds for the year

	2018	2017
	€	€
This is stated after charging:		
Depreciation	<u>1,611</u>	<u>1,611</u>

6. Investment Income

	2018	2017
	€	€
Bank interest	<u>2</u>	<u>6</u>

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

..... continued

7. Employees

Number of employees

The average monthly number of employees during the year were:

	2018	2017
	Number	Number
Chief Executive Officer	1	1
Regional Mentor co-ordinators	9	9
Management	3	3
Administration	1	1
Development Officer	2	2
Restorative Justice Project Officer	1	1
Project Officer	2	2
	19	19
	19	19

Employment costs

	2018	2017
	€	€
Wages and salaries	887,384	896,704
Social insurance costs	96,184	96,349
Other pension costs	9,340	9,258
	992,908	1,002,311
	992,908	1,002,311

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

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

Included in employment costs is an accrual of €19,738 (2017: €17,865) in respect of untaken holiday leave at the year end.

8. Transactions with directors

There were no transactions with the directors during the period.

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

..... continued

9. Pension costs

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 €9,340 (2017 - €9,258). Pension costs are divided between defined contribution costs of €5,248 (€5,166 in 2017) and standard PRSA costs of €4,092 (€4,092 in 2017).

Contributions totalling €8,468 (2017: €8,195) were payable to the fund at 31 December 2018 and are included in other creditors.

10. Tangible assets

	Plant and fittings and equipment	Fixtures, equipment	Total
	€	€	€
Cost			
At 1 January 2018	114,862	14,245	129,107
At 31 December 2018	<u>114,862</u>	<u>14,245</u>	<u>129,107</u>
Depreciation			
At 1 January 2018	114,862	12,635	127,497
Charge for the year	-	1,610	1,610
At 31 December 2018	<u>114,862</u>	<u>14,245</u>	<u>129,107</u>
Net book values			
At 31 December 2018	-	-	-
At 31 December 2017	<u>-</u>	<u>1,610</u>	<u>1,610</u>

11. Debtors

	2018	2017
	€	€
Prepayments and accrued income	<u>28,250</u>	<u>19,238</u>

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

..... continued

12. Creditors: amounts falling due
within one year

	2018	2017
	€	€
<i>Loans & other borrowings</i>		
Bank overdraft	625	869
<i>Other creditors</i>		
Trade creditors	28,141	24,097
Other creditors	8,672	8,195
Accruals	23,920	22,047
Deferred income	75,143	68,750
<i>Taxation creditors</i>		
PAYE/PRSI	22,647	24,115
	<u>159,148</u>	<u>148,073</u>

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

..... continued

13. Deferred income	2018 €	2017 €
At 1 January 2018	68,750	40,193
Income received during year	1,354,801	1,331,907
	<u>1,423,551</u>	<u>1,372,100</u>
Released in year	(1,348,408)	(1,303,350)
At 31 December 2018	<u>75,143</u>	<u>68,750</u>

Deferred income is comprised of the following:

Dept. of Justice and Equality	10,600	27,000
Court services	2,429	2,174
Oberstown	30,319	20,763
Commission for Victims of Crime	319	13
RJ Limerick City Council	-	6,422
GYDP-JLO	31,476	12,378
	<u>75,143</u>	<u>68,750</u>

14. The Funds of the Charity

	Balance 31/12/17 €	Funds Received €	Funds Expended €	Balance 31/12/18 €
Restricted				
Charitable Activities	62,401	1,348,408	(1,346,820)	63,989
Total Restricted Funds	<u>62,401</u>	<u>1,348,408</u>	<u>(1,346,820)</u>	<u>63,989</u>
Unrestricted				
Other	14,825	2	-	14,827
Total Unrestricted Funds	<u>14,825</u>	<u>2</u>	<u>-</u>	<u>14,827</u>
Total Funds of the Charity	<u>77,226</u>	<u>1,348,410</u>	<u>(1,346,820)</u>	<u>78,816</u>

15. Post balance sheet events

There have been no important events affecting the company since the year end.

LE CHEILE MENTORING COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

..... continued

16. Gross cash flows

	2018	2017
	€	€
Returns on investments and servicing of finance		
Interest received	2	6
	<u>2</u>	<u>6</u>

17. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	204,451	5,263	209,714
Overdrafts	(869)	244	(625)
	<u>203,582</u>	<u>5,507</u>	<u>209,089</u>
Net funds	<u>203,582</u>	<u>5,507</u>	<u>209,089</u>

18. Company limited by guarantee

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

19. Provisions Available for Small Entities

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

20. Approval of financial statements

The board of directors approved these financial statements and authorised them for issue on 8th July 2019.