

Company Number: 591012

Social Care Association of Ireland CLG
Abridged Financial Statements
for the financial year ended 31 December 2019

Social Care Association of Ireland CLG

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Social Care Association of Ireland CLG DIRECTORS AND OTHER INFORMATION

Directors	David Durney Paula Byrne Leon Ledwidge Carlos Kelly Jim Walsh Noel Howard (Resigned 7 October 2019) Kevin Lawlor (Resigned 7 October 2019) Caroline Cronly (Resigned 7 October 2019) Teresa Brown (Appointed 25 June 2019) Christine Barretto (Appointed 9 May 2019) Helena Doody (Appointed 9 May 2019) George Tobias Grenville Haslam-Hopwood (Appointed 9 May 2019)
Company Secretary	L & P Trustee Services Limited
Company Number	591012
Charity Number	21799
Registered Office	75 Saint Stephen's Green Dublin 2
Business Address	Child Vision Grace Park Road Drumcondra Dublin 9
Auditors	John P. Greely & Company Chartered Accountants and Statutory Audit Firm Mill House Millbrook Naas Co. Kildare
Bankers	Allied Irish Bank PLC 37 Upper O'Connell Street Dublin 1

Social Care Association of Ireland CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2019

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", applying Section 1A of that Standard, 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 surplus or deficit 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 for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly 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.

Signed on behalf of the board

David Durney
Director

14 July 2020

Carlos Kelly
Director

14 July 2020

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF SOCIAL CARE ASSOCIATION OF IRELAND CLG

pursuant to section 356(1) and 356(2) of the Companies Act 2014

We have examined :

- (i) the abridged financial statements for the financial year ended 31 December 2019 on pages 8 to 13 which the directors of Social Care Association of Ireland CLG propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

Other Information

On 14 July 2020 we reported as auditors of Social Care Association of Ireland CLG to the members on the company's financial statements for the financial year ended 31 December 2019 to be laid before its Annual General Meeting and our report was as follows:

"Report on the audit of the financial statements

Opinion

We have audited the financial statements of Social Care Association of Ireland CLG ('the company') for the financial year ended 31 December 2019 which comprise the Income Statement, the Balance Sheet, the Reconciliation of Members' Funds and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2019 and of its 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", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF SOCIAL CARE ASSOCIATION OF IRELAND CLG

pursuant to section 356(1) and 356(2) of the Companies Act 2014

Conclusions relating to going concern

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

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

Other Information

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

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

Opinions on other matters prescribed by the Companies Act 2014

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

- in our opinion, the information given in the Directors' Report 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 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 SPECIAL REPORT TO THE DIRECTORS OF SOCIAL CARE ASSOCIATION OF IRELAND CLG

pursuant to section 356(1) and 356(2) of the Companies Act 2014

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 the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Anne Connellan

for and on behalf of

JOHN P. GREELY & COMPANY

Chartered Accountants and Statutory Audit Firm

Mill House

Millbrook

Naas

Co. Kildare

14 July 2020

Social Care Association of Ireland CLG

BALANCE SHEET

as at 31 December 2019

	Notes	2019 €	2018 €
Current Assets			
Debtors	5	2,133	2,718
Cash and cash equivalents		86,163	73,845
		<u>88,296</u>	<u>76,563</u>
Creditors: Amounts falling due within one year	6	(85,982)	(81,050)
Net Current Assets/(Liabilities)		2,314	(4,487)
Total Assets less Current Liabilities		2,314	(4,487)
Reserves			
Income statement	9	2,314	(4,487)
Members' Funds/(Deficit)		2,314	(4,487)

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Social Care Association of Ireland CLG, state that -

The company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 14 July 2020 and signed on its behalf by:

David Durney
Director

Carlos Kelly
Director

Social Care Association of Ireland CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

1. GENERAL INFORMATION

Social Care Association of Ireland CLG is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 75 Saint Stephen's Green, Dublin 2. The principal activity of the company is to benefit the disadvantaged, marginalised and vulnerable through promoting the development and understanding of social care practice, education and management throughout Ireland, and to act as a representative and support organisation for members. 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 company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2019 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Income comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Going concern

The financial statements have been prepared on the going concern basis which assumes continued operational existence for the foreseeable future.

On 11 March 2020 the World Health Organization declared the COVID-19 virus as a pandemic. With the objective of mitigating the spread of COVID-19, the Irish Government introduced restrictions on citizens and businesses. These restrictions included the temporary closure of many businesses and restricting the movement of individuals except in a limited number of permitted circumstances. The executives have taken steps to minimise business costs and preserve cash with a view to safeguarding the future of the entity.

At 31 December 2019 the company had cumulative surpluses and net assets of €2,314. The company's ability to continue as a going concern is dependent on sufficient government funding being available and the continued support of HSE. Funding is guaranteed up to 31 August 2021, on the basis that the company complies with the pre-conditions contained in the Grant Agreement. However, if these conditions are not met it may indicate the existence of a material uncertainty which may cast doubt about the company's ability to continue as a going concern in its current form.

The directors consider the going concern basis to be appropriate since they envisage that the necessary funding and financial support will be available to enable the entity to return to normal activity once it is possible to do so.

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.

Social Care Association of Ireland CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

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.

Taxation and deferred taxation

There is no liability to corporation tax for the year as the company has been granted exemption from tax in accordance with the provisions of Section 207 of the Taxes Consolidation Act 1997 (Number 21799).

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

Financial Instruments

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets including trade debtors arising from goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

Loans and borrowings

All loans made by the company are initially recorded at the amount of cash advanced plus transaction costs incurred, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently loans made by the company are stated at amortised cost using the effective interest rate method less impairment, where there is objective evidence of impairment.

All borrowings by the company, with the exception of loans from directors who are natural persons, are initially recorded at the amount of cash received less separately incurred transaction costs, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, borrowings are stated at amortised cost using the effective interest rate method.

Other financial liabilities

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

4. EMPLOYEES

The average monthly number of employees, including directors, during the financial year was 1, (2018 - 1).

Social Care Association of Ireland CLG
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

5. DEBTORS	2019	2018
	€	€
Trade debtors	1,163	2,718
Prepayments	970	-
	<u>2,133</u>	<u>2,718</u>
6. CREDITORS	2019	2018
Amounts falling due within one year	€	€
Taxation	1,625	1,600
Other creditors	3,350	-
Accruals	8,082	11,450
Deferred Income	72,925	68,000
	<u>85,982</u>	<u>81,050</u>

7. State Funding

Government Department

Department of Health - HSE

Grant Programme

Health and Social Care Professionals HSCP

Purpose of the Grant

Continuing Professional Development Role of CPD Officer

Term

2 years

Total Fund

€136,000

Taken to Income

€68,000

Received in the financial year

€68,000

Fund deferred at financial year end

€68,000

Amount due at financial year

0

Capital Grant

0

Employees

No employees were in receipt of benefits in excess of €60,000

Restriction on use

Comply with The National HSCP guidelines

Tax Clearance

Yes, compliant with Circular 44/2006

Compliant with Relevant Circulars

Yes, compliant with Circular 13/2014

Social Care Association of Ireland CLG
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

Government Department	Department of Health - HSE
Grant Programme	Health and Social Care Professionals HSCP
Purpose of the Grant	Continuing Professional Development to Fund CPD events
Term	1 year
Total Fund	€28,000
Taken to Income	€23,075
Received in the financial year	€28,000
Fund deferred at financial year end	€4,925
Amount due at financial year end	0
Capital Grant	0
Employees	No employees were in receipt of benefits in excess of €60,000
Restriction on use	Grants solely for the purpose of CPD events
Tax Clearance	Yes, compliant with Circular 44/2006
Compliant with Relevant Circulars	Yes, compliant with Circular 13/2014

8. STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of 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 € 2.

9. INCOME AND EXPENDITURE ACCOUNT

	2019	2018
	€	€
At 1 January 2019	(4,487)	7,282
Surplus/(deficit) for the financial year	6,801	(11,769)
At 31 December 2019	2,314	(4,487)

10. CAPITAL COMMITMENTS

The company had no material capital commitments at the financial year-ended 31 December 2019.

11. POST-BALANCE SHEET EVENTS

The World Health Organization declared the COVID-19 virus as a pandemic on 11 March 2020 causing a significant impact on individuals, communities and businesses and which necessitated the Irish Government introducing restrictions on the movement of citizens and on commercial activities, including a temporary closure of many businesses. This development may have significant implications for the business of the company in future periods. The directors are unable to quantify or determine what the extent of the implications of these matters are for the company as at the date of approval of these financial statements.

Social Care Association of Ireland CLG
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

12. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 14 July 2020.