

Company Number: 395315

Employment Response Northwest CLG
Annual Report and Financial Statements
for the financial year ended 31 March 2021

Employment Response Northwest CLG

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Employment Response Northwest CLG DIRECTORS AND OTHER INFORMATION

Directors	Anne Marie Ward Brendan Hone Donal Fox (Resigned 5 March 2021) John James McBride (Resigned 5 March 2021) Eamonn Wheeler Ronan Haslette Dermot Mac Shane Teresa Haughey
Company Secretary	Anne Marie Ward
Company Number	395315
Charity Number	CHY17072
Registered Office	1 Custom House Quay Sligo
Business Address	An tSeán Bheairic Main Street, Falcarragh Letterkenny Co Donegal
Auditors	Mulhern Leonard & Associates Chartered Accountants & Statutory Audit Firm 15/16 Mail Coach Road Sligo
Bankers	Ulster Bank Stephen Street Sligo

Employment Response Northwest CLG

DIRECTORS' REPORT

for the financial year ended 31 March 2021

The directors present their report and the audited financial statements for the financial year ended 31 March 2021.

Principal Activity and Review of the Business

The principal activity of the company is to facilitate the integration of people with disabilities into paid employment in the open labour market, on-job coaching and providing employment support to employers within the North West Region.

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

There has been no significant change in these activities during the financial year ended 31 March 2021.

Financial Results

The surplus for the financial year after providing for depreciation amounted to €5,192 (2020 - €5,703).

At the end of the financial year, the company has assets of €125,213 (2020 - €121,431) and liabilities of €89,259 (2020 - €90,669). The net assets of the company have increased by €5,192.

Directors and Secretary

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

Anne Marie Ward
Brendan Hone
Donal Fox (Resigned 5 March 2021)
John James McBride (Resigned 5 March 2021)
Eamonn Wheeler
Ronan Haslette
Dermot Mac Shane
Teresa Haughey

The secretary who served throughout the financial year was Anne Marie Ward.

Future Developments

The company plans to continue its present activities in providing employment support. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Auditors

The auditors, Mulhern Leonard & Associates, (Chartered Accountants & Statutory Audit Firm) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Principal Risks and Uncertainties

The company is dependant on the continuance of government funding for its continuing operations. The directors are confident that the company will be able to discharge all its liabilities if funding for future activities was withdrawn. There has been no indication of a reduction in funding given to the directors for 2022/2023.

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.

Employment Response Northwest CLG DIRECTORS' REPORT

for the financial year ended 31 March 2021

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 An tSean Bheairc, Main Street, Falcarragh, Letterkenny, Co Donegal.

Signed on behalf of the board

Anne Marie Ward
Director

14 December 2021

Brendan Hone
Director

14 December 2021

Employment Response Northwest CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2021

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

Anne Marie Ward
Director

14 December 2021

Brendan Hone
Director

14 December 2021

INDEPENDENT AUDITOR'S REPORT

to the Members of Employment Response Northwest CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Employment Response Northwest CLG ('the company') for the financial year ended 31 March 2021 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and 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", issued in the United Kingdom by the Financial Reporting Council, 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 March 2021 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 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 the 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 5 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' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with the Companies Act 2014.

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 Employment Response Northwest CLG

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 requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions 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 operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description of auditors responsibilities for audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). The description forms part of our Auditor's Report.

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

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

Sean Mulhern F.C.A

for and on behalf of

MULHERN LEONARD & ASSOCIATES

Chartered Accountants & Statutory Audit Firm

15/16 Mail Coach Road

Sligo

14 December 2021

Employment Response Northwest CLG INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 March 2021

	Notes	2021 €	2020 € as restated
Income		526,471	554,877
Expenditure		(521,279)	(549,174)
Surplus for the financial year		<u>5,192</u>	<u>5,703</u>

The company's income and expenses all relate to continuing operations.

Approved by the board on 14 December 2021 and signed on its behalf by:

Anne Marie Ward
Director

Brendan Hone
Director

Employment Response Northwest CLG

BALANCE SHEET

as at 31 March 2021

	Notes	2021 €	2020 € as restated
Fixed Assets			
Tangible assets	9	19,427	15,432
Current Assets			
Debtors	10	49,100	49,595
Cash and cash equivalents		56,686	56,404
		<u>105,786</u>	<u>105,999</u>
Creditors: Amounts falling due within one year	11	<u>(16,272)</u>	<u>(17,682)</u>
Net Current Assets		<u>89,514</u>	<u>88,317</u>
Total Assets less Current Liabilities		<u>108,941</u>	<u>103,749</u>
Amounts falling due after more than one year	12	(72,987)	(72,987)
Net Assets		<u><u>35,954</u></u>	<u><u>30,762</u></u>
Reserves			
Income and expenditure account		<u>35,954</u>	<u>30,762</u>
Equity attributable to owners of the company		<u><u>35,954</u></u>	<u><u>30,762</u></u>

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

Approved by the board on 14 December 2021 and signed on its behalf by:

Anne Marie Ward
Director

Brendan Hone
Director

Employment Response Northwest CLG
RECONCILIATION OF MEMBERS' FUNDS

as at 31 March 2021

	Retained surplus	Total
	€	€
At 1 April 2019		
as previously stated	16,821	16,821
Prior financial year error correction (Note 8)	8,238	8,238
	<hr/>	<hr/>
At 1 April 2019	25,059	25,059
	<hr/>	<hr/>
Surplus for the financial year	5,703	5,703
	<hr/>	<hr/>
At 31 March 2020	30,762	30,762
	<hr/>	<hr/>
Surplus for the financial year	5,192	5,192
	<hr/>	<hr/>
At 31 March 2021	35,954	35,954
	<hr/> <hr/>	<hr/> <hr/>

Employment Response Northwest CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2021

1. GENERAL INFORMATION

Employment Response Northwest CLG is a company limited by guarantee incorporated in the Republic of Ireland. 1 Custom House Quay, Sligo is the registered office, and An tSean Bhearic, Main Street, Falcarragh, Letterkenny, Co Donegal is the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 March 2021 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

Turnover comprises of the total value of grant funding from the various bodies.

Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment	- 12.5% Straight Line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are stated at cost.

Taxation

The company has gained an exemption from corporation tax in accordance with Section 207 of the Taxes Consolidation Act 1997.

Government grants

Revenue grants are credited to the Income and Expenditure Account when receivable.

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

Employment Response Northwest CLG

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2021

4. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

5. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

6. OPERATING SURPLUS	2021	2020
	€	€
Operating surplus is stated after charging:		
Depreciation of tangible fixed assets	3,902	3,903
(Deficit)/surplus on disposal of tangible fixed assets	634	-
	<u> </u>	<u> </u>

7. EMPLOYEES

The average monthly number of employees, including directors, during the financial year was 11, (2020 - 12).

	2021	2020
	Number	Number
Employees	<u> </u> 11	<u> </u> 12

8. PRIOR FINANCIAL YEAR ADJUSTMENT

IPS Programme

During the year ended 31st March 2019, the company was approved for a new strand of funding from the HSE. This funding relates to the IPS programme operated by the company. The financial performance and financial position of this programme were not included in the financial statements for the year ending 31st March 2019.

Income for the year ended 31st March 2019 was understated by €31,208 while expenditure was understated by €22,970. The result is that the surplus for the year ended 31st March 2019 was understated by €8,238 and accumulated reserves were understated at 31st March 2019 by the same amount.

This is reflected in the restated balance sheet at 31st March 2019 as follows:

	€
Tangible fixed assets	1,693
Debtors	4,588
Cash and cash equivalents	2,700
Creditors	(743)
Increase in net assets	8,238

Employment Response Northwest CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2021

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €
Cost	
At 1 April 2020	46,063
Additions	8,530
Disposals	(1,753)
At 31 March 2021	<u>52,840</u>
Depreciation	
At 1 April 2020	30,631
Charge for the financial year	3,902
On disposals	(1,120)
At 31 March 2021	<u>33,413</u>
Net book value	
At 31 March 2021	<u><u>19,427</u></u>
At 31 March 2020	<u><u>15,432</u></u>

10. DEBTORS

	2021 €	2020 €
Prepayments	2,645	2,441
Accrued income	16,272	17,682
Government funding receivable	30,183	29,472
	<u>49,100</u>	<u>49,595</u>

Government funding receivable is comprised of funding approved but not paid by DEASP amounting to €30,183 (2020: €29,472) and funding approved but not paid by the HSE amounting to Nil (2020: Nil).

Accrued income relates to accrued expenditure not claimed from government authorities at the balance sheet date.

11. CREDITORS

Amounts falling due within one year	2021 €	2020 €
Trade creditors	3,362	3,661
Taxation	1,901	2,265
Accruals	11,009	11,756
	<u>16,272</u>	<u>17,682</u>

12. CREDITORS

Amounts falling due after more than one year	2021 €	2020 €
Government grants	72,987	72,987

Employment Response Northwest CLG

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2021

13. State Funding

Government Agency	Department of Employment Affairs and Social Protection
Grant Programme	Employment services
Purpose of the Grant	To integrate people with disabilities into paid employment in the open labour market, on-job coaching and providing employment support to employers within the North West Region.
Term	12 months
Recognised as income in the financial year	€453,484
Fund due at financial year end	€30,183
Received in the financial year	€454,183
Type of Grant	Revenue Grant

State funding

Government Agency	Health Service Executive
Grant Programme	Employment services
Purpose of the grant	To provide a recruitment and coaching service which helps people with disabilities, long term illness or injury in the North West to access paid employment, and simultaneously help employers to fill their vacancies.
Term	12 months
Recognised as income in the financial year	€72,987
Fund due at year-end	Nil
Received in the financial year	€72,987
Type of grant	Revenue grant

14. 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 € 1.

15. CAPITAL COMMITMENTS

The company had no material capital commitments at the financial year-ended 31 March 2021.

16. CONTINGENT LIABILITIES

The company has received revenue grants from government agencies. Those grants may be repayable in certain circumstances.

17. POST-BALANCE SHEET EVENTS

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

Employment Response Northwest CLG

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2021

18. GRANTS AND STATE FUNDING

The Government grant deferred of €72,987 which is included in creditors falling due after more than one year is an advance to the company by Department of Employment Affairs and Social Protection which is repayable to the Department of Employment Affairs and Social Protection on completion of the project.

	2021 €	2020 €
Employment services	<u>72,987</u>	<u>72,987</u>

19. LIMITED BY GUARANTEE

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

20. FUNDING CLASSIFICATION

Total income of the entity was as follows:

	2021 €	2020 €
Department of Employment Affairs and Social Protection	453,484	462,466
Health Service Executive	<u>72,987</u>	<u>92,411</u>
	<u>526,471</u>	<u>554,877</u>

21. TAXATION

The company is exempt from Corporation Tax under Section 207 Taxes Consolidation Act 1997 (CHY 395315).

22. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 14 December 2021.