

Company Number: 395315

**Employment Response Northwest CLG**  
(A company limited by guarantee, without a share capital)

**Directors' Report and Financial Statements**

**for the year ended 31 March 2018**

# Employment Response Northwest CLG

(A company limited by guarantee, without a share capital)

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## **Employment Response Northwest CLG**

(A company limited by guarantee, without a share capital)

### **DIRECTORS AND OTHER INFORMATION**

**Directors**

Anne Marie Ward  
Brendan Hone  
Donal Fox  
John James McBride  
Eamonn Wheeler  
Ronan Haslette

**Company Secretary**

Anne Marie Ward

**Company Number**

395315

**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

(A company limited by guarantee, without a share capital)

## DIRECTORS' REPORT

for the year ended 31 March 2018

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

### 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 year ended 31 March 2018.

### Financial Results

The surplus for the year after providing for depreciation amounted to €172 (2017 - €2,001).

At the end of the year, the company has assets of €112,480 (2017 - €114,421) and liabilities of €96,781 (2017 - €98,894). The net assets of the company have increased by €172.

### Directors and Secretary

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

Anne Marie Ward  
Brendan Hone  
Donal Fox  
John James McBride  
Eamonn Wheeler  
Ronan Haslette

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

There were no changes in shareholdings between 31 March 2018 and the date of signing the financial statements.

### 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 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 2018/2019.

### Statement on Relevant Audit Information

So far as the directors 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

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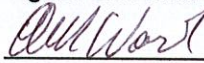
## DIRECTORS' REPORT

for the year ended 31 March 2018

### Accounting Records

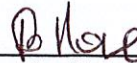
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at An tSean Bheairic, Main Street, Falcarragh, Letterkenny, Co Donegal.

Signed on behalf of the board



\_\_\_\_\_  
Anne Marie Ward  
Director

17 July 2018



\_\_\_\_\_  
Brendan Hone  
Director

17 July 2018

## Employment Response Northwest CLG

(A company limited by guarantee, without a share capital)

### DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 March 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", 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.

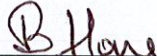
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy and 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

17 July 2018



Brendan Hone  
Director

17 July 2018

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Employment Response Northwest CLG

(A company limited by guarantee, without a share capital)

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of Employment Response Northwest CLG ('the company') for the year ended 31 March 2018 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement 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 March 2018 and of its surplus 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", 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 4 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.

#### 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.

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Employment Response Northwest CLG

(A company limited by guarantee, without a share capital)

### 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.

#### 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.



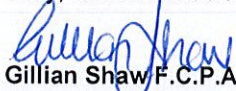
# INDEPENDENT AUDITOR'S REPORT

## to the Members of Employment Response Northwest CLG

(A company limited by guarantee, without a share capital)

### 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.



Gillian Shaw F.C.P.A.

for and on behalf of

**MULHERN LEONARD & ASSOCIATES**

Chartered Accountants & Statutory Audit Firm

15/16 Mail Coach Road

Sligo

17 July 2018

# Employment Response Northwest CLG

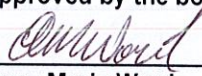
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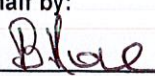
## INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 March 2018

	Notes	2018 €	2017 €
Income		450,695	432,581
Expenditure		(450,523)	(430,580)
Surplus for the year		<u>172</u>	<u>2,001</u>
Total comprehensive income		<u><u>172</u></u>	<u><u>2,001</u></u>

Approved by the board on 17 July 2018 and signed on its behalf by:

  
\_\_\_\_\_  
Anne Marie Ward  
Director

  
\_\_\_\_\_  
Brendan Hone  
Director

# Employment Response Northwest CLG

(A company limited by guarantee, without a share capital)

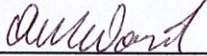
## BALANCE SHEET

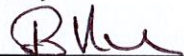
as at 31 March 2018

	Notes	2018 €	2017 €
<b>Fixed Assets</b>			
Tangible assets	7	14,558	14,668
<b>Current Assets</b>			
Debtors	8	59,731	62,667
Cash and cash equivalents		38,191	37,086
		97,922	99,753
<b>Creditors: Amounts falling due within one year</b>	9	(23,794)	(25,907)
<b>Net Current Assets</b>		74,128	73,846
<b>Total Assets less Current Liabilities</b>		88,686	88,514
Amounts falling due after more than one year	10	(72,987)	(72,987)
<b>Net Assets</b>		15,699	15,527
<b>Reserves</b>			
Income and expenditure account		15,699	15,527
<b>Equity attributable to owners of the company</b>		15,699	15,527

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 17 July 2018 and signed on its behalf by:

  
\_\_\_\_\_  
Anne Marie Ward  
Director

  
\_\_\_\_\_  
Brendan Hone  
Director

**Employment Response Northwest CLG**  
(A company limited by guarantee, without a share capital)  
**RECONCILIATION OF MEMBERS' FUNDS**  
as at 31 March 2018

	Retained surplus	Total
	€	€
At 1 April 2016	13,526	13,526
Surplus for the year	<u>2,001</u>	<u>2,001</u>
At 31 March 2017	15,527	15,527
Surplus for the year	<u>172</u>	<u>172</u>
At 31 March 2018	<u><u>15,699</u></u>	<u><u>15,699</u></u>

# Employment Response Northwest CLG

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2018

### 1. GENERAL INFORMATION

Employment Response Northwest CLG is a company limited by guarantee incorporated in Republic of Ireland. 1 Custom House Quay, Sligo, is the registered office, and An tSean Bheairic, 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. 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 2018 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.

#### Income

Income represent the total amount of grants received during the year from the Department of Social Protection.

#### 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
----------------------------------	---	---------------------

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 under the charitable exemption in accordance with Section 207 of the Taxes Consolidation Act 1997.

#### Government grants

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

### 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

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 March 2018

### 4. 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.

5. OPERATING SURPLUS	2018	2017
	€	€
Operating surplus is stated after charging:		
Depreciation of tangible fixed assets	2,252	1,984

### 6. EMPLOYEES

The average monthly number of employees during the year was

	2018	2017
	Number	Number
Employees	8	8

### 7. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €
<b>Cost</b>	
At 1 April 2017	36,273
Additions	2,142
At 31 March 2018	38,415
<b>Depreciation</b>	
At 1 April 2017	21,605
Charge for the year	2,252
At 31 March 2018	23,857
<b>Net book value</b>	
At 31 March 2018	14,558
At 31 March 2017	14,668

8. DEBTORS	2018	2017
	€	€
Other debtors	34,796	35,901
Prepayments	1,142	859
Accrued income	23,793	25,907
	59,731	62,667

Included in other debtors is amount owing of €34,796 from Department of Social Protection as at 31st March 2018 (€35,901 - 31st March 2017).

# Employment Response Northwest CLG

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 March 2018

<b>9. CREDITORS</b>			<b>2018</b>	<b>2017</b>
Amounts falling due within one year			€	€
Trade creditors			<b>7,489</b>	9,774
Accruals			<b>16,305</b>	16,133
			<b>23,794</b>	<b>25,907</b>
<b>10. CREDITORS</b>			<b>2018</b>	<b>2017</b>
Amounts falling due after more than one year			€	€
Government grants			<b>72,987</b>	72,987
<b>11. GRANTS AND STATE FUNDING</b>				
<b>State Department</b>	<b>Grant Agency</b>	<b>Type of Funding</b>	<b>2018</b>	<b>2017</b>
			€	€
Department of Social Protection	Same	Employment Services	<b>72,987</b>	72,987
<b>12. State Funding</b>				
Government Department		Department of 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		
Fund due at year end		€34,796		
Received in the year		€450,695		
Type of Grant		Revenue Grant		
<b>13. CAPITAL COMMITMENTS</b>				
The company had no material capital commitments at the year-ended 31 March 2018.				
<b>14. CONTINGENT LIABILITIES</b>				
The Government grant deferred of €72,987 is an advance to the company by Department of Social Protection which is repayable to the Department of Social Protection on completion of the project.				
<b>15. POST-BALANCE SHEET EVENTS</b>				
There have been no significant events affecting the company since the year-end.				
<b>16. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION</b>				
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.				

## Employment Response Northwest CLG

(A company limited by guarantee, without a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 March 2018

#### 17. 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.

#### 18. FUNDING CLASSIFICATION

There is no duplication of funding received for the same activity and the company is 100% government funded during the year.

	2018	2017
	€	€
Department of Social Protection	<u>450,695</u>	<u>432,581</u>

#### 19. TAXATION

The company is exempt from taxation under Section 235 Taxes Consolidation Act 1997 and also this company is fully tax compliant and has tax clearance.

#### 20. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 17 July 2018.



**EMPLOYMENT RESPONSE NORTHWEST CLG**  
(A company limited by guarantee, without a share capital)

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2018**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

**THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS**

## Employment Response Northwest CLG

(A company limited by guarantee, without a share capital)

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### DETAILED INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 March 2018

	2018	2017
	€	€
<b>Income</b>	<b>450,695</b>	<b>432,581</b>
<b>Expenditure</b>		
Wages and salaries	240,448	226,069
Social welfare costs	25,241	23,590
Staff training	3,000	1,801
HSE Seconded Staff	78,292	85,260
Rent payable	32,802	31,888
Insurance	5,067	4,189
Light and heat	3,989	4,117
Repairs and maintenance	1,770	1,395
Printing, postage and stationery	5,526	6,144
Advertising	-	177
Telephone	6,659	6,305
Course consumables	-	112
Travelling and entertainment	37,100	28,545
Accountancy	1,255	557
Bank charges	351	538
General expenses	5,270	6,408
Subscriptions	271	271
Auditor's remuneration	1,230	1,230
Depreciation	2,252	1,984
	<b>450,523</b>	<b>430,580</b>
<b>Net surplus</b>	<b>172</b>	<b>2,001</b>