

Company Number:

Community Crisis Response Team Company Limited by Guarantee

Directors' Report and Unaudited Financial Statements

for the year ended 30 April 2019

Community Crisis Response Team Company Limited by Guarantee

CONTENTS

| | Page |
|---|-------------|
| Directors and Other Information | 3 |
| Directors' Report | 4 - 5 |
| Directors' Responsibilities Statement | 6 |
| Accountants' Report | 7 |
| Income and Expenditure Account | 8 |
| Balance Sheet | 9 |
| Reconciliation of Members' Funds | 10 |
| Cash Flow Statement | 11 |
| Notes to the Financial Statements | 12 - 14 |
| Supplementary Information on Income and Expenditure Account | 16 |

Community Crisis Response Team Company Limited by Guarantee DIRECTORS AND OTHER INFORMATION

| | |
|---|---|
| Directors | Michaela Cooley Caitriona McMahon Naomi Healy |
| Company Secretary | Naomi Healy |
| Charity Number | 20108663 |
| Registered Office and Business Address | Unit 7 Rathkeale Enterprise Centre Rathkeale Co Limerick Republic of Ireland |
| Accountants | TaxAssist Accountants Certified Public Accountants Main Street Adare Co Limerick Republic of Ireland |
| Bankers | Bank of Ireland The Square Askeaton Co Limerick Republic of Ireland |

Community Crisis Response Team Company Limited by Guarantee

DIRECTORS' REPORT

for the year ended 30 April 2019

The directors present their report and the unaudited financial statements for the year ended 30 April 2019.

Principal Activity and Review of the Business

Community Crisis Response Team Ireland is a team of volunteers who travel out to people in suicidal distress.

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

There has been no significant change in these activities during the year ended 30 April 2019.

Financial Results

The surplus/(deficit) for the year amounted to €26,555 (2018 - €(2,146)).

At the end of the year, the company has assets of €28,954 (2018 - €2,185) and liabilities of €2,059 (2018 - €1,845). The net assets of the company have increased by €26,555.

Directors and Secretary

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

Michaela Cooley
Caitriona McMahon
Naomi Healy

The secretary who served throughout the year was Naomi Healy.

The directors' and the secretary's interests in the shares of the company are as follows:-

| Name | Class of Shares | Number Held At 30/04/19 | Number Held At 01/05/18 |
|-------------------|-----------------|-------------------------------|-------------------------------|
| Michaela Cooley | | - | - |
| Caitriona McMahon | | - | - |
| Naomi Healy | | - | - |
| | | <u> </u> | <u> </u> |

There were no changes in shareholdings between 30 April 2019 and the date of signing the financial statements.

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

Future Developments

The company plans to continue its present activities and current trading levels. 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.

Community Crisis Response Team Company Limited by Guarantee

DIRECTORS' REPORT

for the year ended 30 April 2019

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 Unit 7, Rathkeale Enterprise Centre, Rathkeale, Co Limerick.

Signed on behalf of the board

Michaela Cooley
Director

Caitriona McMahon
Director

Date: _____

Community Crisis Response Team Company Limited by Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 30 April 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" 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. 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

Michaela Cooley
Director

Caitriona McMahon
Director

Date: _____

Community Crisis Response Team Company Limited by Guarantee
CERTIFIED PUBLIC ACCOUNTANTS' REPORT
to the Board of Directors on the unaudited financial statements of Community
Crisis Response Team Company Limited by Guarantee for the year ended 30
April 2019

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of the company for the year ended 30 April 2019 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Community Crisis Response Team Company Limited by Guarantee, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Community Crisis Response Team Company Limited by Guarantee and state those matters that we have agreed to state to the Board of Directors of Community Crisis Response Team Company Limited by Guarantee, as a body, in this report in accordance with the guidance of the Institute of Certified Public Accountants in Ireland. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Community Crisis Response Team Company Limited by Guarantee and its Board of Directors, as a body, for our work or for this report.

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) "Compiling and reporting on financial statements not subject to audit" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" from the accounting records and information and explanations supplied to us by the directors and in compliance with the relevant ethical guidance.

It is your duty to ensure that Community Crisis Response Team Company Limited by Guarantee has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Community Crisis Response Team Company Limited by Guarantee. You consider that Community Crisis Response Team Company Limited by Guarantee is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Community Crisis Response Team Company Limited by Guarantee. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

TAXASSIST ACCOUNTANTS

Certified Public Accountants
Main Street
Adare
Co Limerick
Republic of Ireland

Date: _____

Community Crisis Response Team Company Limited by Guarantee

INCOME AND EXPENDITURE ACCOUNT

for the year ended 30 April 2019

| | Notes | 2019 € | 2018 € |
|--------------------------------|-------|-----------|-----------|
| Income | | 47,389 | 3,000 |
| Expenditure | | (20,834) | (5,146) |
| Surplus/(deficit) before tax | | 26,555 | (2,146) |
| Tax on surplus/(deficit) | 4 | - | - |
| Surplus/(deficit) for the year | | 26,555 | (2,146) |
| Total comprehensive income | | 26,555 | (2,146) |

Approved by the board on _____ and signed on its behalf by:

Michaela Cooley
Director

Caitriona McMahon
Director

Community Crisis Response Team Company Limited by Guarantee

BALANCE SHEET

as at 30 April 2019

| | Notes | 2019 € | 2018 € |
|---|-------|----------------|----------------|
| Current Assets | | | |
| Debtors | 5 | 1,130 | 811 |
| Cash and cash equivalents | | 27,824 | 1,374 |
| | | <u>28,954</u> | <u>2,185</u> |
| Creditors: Amounts falling due within one year | 6 | (2,059) | (1,845) |
| | | <u>26,895</u> | <u>340</u> |
| Net Current Assets | | 26,895 | 340 |
| | | <u>26,895</u> | <u>340</u> |
| Total Assets less Current Liabilities | | 26,895 | 340 |
| | | <u>26,895</u> | <u>340</u> |
| Reserves | | | |
| Capital reserves and funds | | 2,486 | 2,486 |
| Income and expenditure account | | 24,409 | (2,146) |
| | | <u>26,895</u> | <u>340</u> |
| Equity attributable to owners of the company | | 26,895 | 340 |
| | | <u>26,895</u> | <u>340</u> |

The financial statements have been prepared in accordance with the small companies' regime.

We as Directors of Community Crisis Response Team Company Limited by Guarantee, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the board on _____ and signed on its behalf by:

Michaela Cooley
Director

Caitriona McMahon
Director

Community Crisis Response Team Company Limited by Guarantee

RECONCILIATION OF MEMBERS' FUNDS

as at 30 April 2019

| | Retained surplus/(def icit) | Capital contribution reserve | Total |
|-------------------------------|-----------------------------------|--|---------------|
| | € | € | € |
| At 1 May 2017 | - | - | - |
| Deficit for the year | (2,146) | - | (2,146) |
| Capital contribution received | - | 2,486 | 2,486 |
| At 30 April 2018 | (2,146) | 2,486 | 340 |
| Surplus for the year | 26,555 | - | 26,555 |
| At 30 April 2019 | 24,409 | 2,486 | 26,895 |

Community Crisis Response Team Company Limited by Guarantee

CASH FLOW STATEMENT

for the year ended 30 April 2019

| | Notes | 2019 € | 2018 € |
|---|-------|----------------------|---------------------|
| Cash flows from operating activities | | | |
| Surplus/(deficit) for the year | | <u>26,555</u> | <u>(2,146)</u> |
| | | 26,555 | (2,146) |
| Movements in working capital: | | | |
| Movement in debtors | | (319) | (811) |
| Movement in creditors | | 214 | 1,845 |
| | | <u>26,450</u> | <u>(1,112)</u> |
| Cash generated from/(used in) operations | | 26,450 | (1,112) |
| Cash flows from financing activities | | | |
| Capital contribution received | | - | 2,486 |
| | | <u>26,450</u> | <u>1,374</u> |
| Net increase in cash and cash equivalents | | 26,450 | 1,374 |
| Cash and cash equivalents at beginning of financial year | | <u>1,374</u> | <u>-</u> |
| Cash and cash equivalents at end of financial year | 10 | <u><u>27,824</u></u> | <u><u>1,374</u></u> |

Community Crisis Response Team Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 April 2019

1. GENERAL INFORMATION

Community Crisis Response Team Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Unit 7, Rathkeale Enterprise Centre, Rathkeale, Co Limerick, Republic of Ireland which is also 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 30 April 2019 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" issued by the Financial Reporting Council.

Income

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

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.

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.

Employee benefits

The company does not currently operate a pension scheme as it does not have employees.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Community Crisis Response Team Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 30 April 2019

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

3. EMPLOYEES

The average monthly number of employees, including directors, during the year was 0.00|0, (2018 - 0).

4. TAX ON SURPLUS/(DEFICIT)

| | 2019 | 2018 |
|---------------------------------------|-------------------|-------------------|
| | € | € |
| Analysis of charge in the year | | |
| Current tax: | | |
| Corporation tax | - | - |
| | <u> </u> | <u> </u> |
| | <u> </u> | <u> </u> |

No charge to tax as the company has charitable status.

5. DEBTORS

| | 2019 | 2018 |
|-------------|-------------------|-------------------|
| | € | € |
| Prepayments | 1,130 | 811 |
| | <u> </u> | <u> </u> |

6. CREDITORS
Amounts falling due within one year

| | 2019 | 2018 |
|----------|-------------------|-------------------|
| | € | € |
| Accruals | 2,059 | 1,845 |
| | <u> </u> | <u> </u> |

7. 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.

8. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 30 April 2019.

9. POST-BALANCE SHEET EVENTS

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

10. CASH AND CASH EQUIVALENTS

| | 2019 | 2018 |
|------------------------|-------------------|-------------------|
| | € | € |
| Cash and bank balances | 27,824 | 1,374 |
| | <u> </u> | <u> </u> |

Community Crisis Response Team Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 30 April 2019

11. APPROVAL OF FINANCIAL STATEMENTS

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

COMMUNITY CRISIS RESPONSE TEAM COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2019

Community Crisis Response Team Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 30 April 2019

| | 2019 € | 2018 € |
|-----------------------------------|---------------|----------------|
| Income | 47,389 | 3,000 |
| Expenditure | | |
| Direct costs - fundraising events | 7,732 | - |
| Legal and professional fees | 281 | - |
| Staff training | 604 | - |
| Rent payable | 1,288 | 50 |
| Insurance | 1,093 | 74 |
| Printing, postage and stationery | 1,933 | 139 |
| Telephone and broadband | 326 | 342 |
| Hire of equipment | 952 | 1,005 |
| Travel and motor expenses | 2,109 | 907 |
| Accountancy | 1,845 | 2,079 |
| Bank charges | 162 | 23 |
| Staff welfare and uniforms | 848 | 268 |
| Safety equipment | 1,389 | 85 |
| General expenses | (2) | (1) |
| Company secretarial costs | - | 150 |
| Subscriptions | 15 | 25 |
| Sundry expenses | 259 | - |
| | 20,834 | 5,146 |
| Net surplus/(deficit) | 26,555 | (2,146) |