

Company Number: 307103  
Charity Number: CHY 15068  
Charities Regulatory Authority Number: RCN 20050979

**Frontline Make Change**

**Annual Report and Audited Financial Statements**

**for the financial year ended 31 December 2019**

## Frontline Make Change

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## Frontline Make Change

### REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Directors</b>	Aoife Hannan Louis Patrick Joseph Luke McDermott Aodán Bourke (Appointed 12 March 2019) Lauren Norton Michelle Licciardi Tracey Deeks (Appointed 17 July 2019) Colum Ward (Appointed 3 March 2020)
<b>Company Secretary</b>	Lauren Norton (Appointed 1 August 2019) Inchicore Community Drug Team Company Limited By Guarantee (Resigned 1 August 2019)
<b>Charity Number</b>	CHY 15068
<b>Charities Regulatory Authority Number</b>	RCN 20050979
<b>Company Number</b>	307103
<b>Registered Office and Principal Address</b>	Kavanagh House 135 Emmet Road Inchicore Dublin 8
<b>Auditors</b>	Byrne O'Byrne Accounting & Tax Advisors Limited Certified Public Accountants and Statutory Audit Firm 222-224 Harold's Cross Road Dublin 6w
<b>Bankers</b>	Bank of Ireland 177 Drimnagh Road Walkinstown Dublin 12
<b>Solicitors</b>	F.M. O'Reilly & Co. Red Church Phibsboro Dublin 7

# **Frontline Make Change DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2019

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2019.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Frontline Make Change present a summary of its purpose, governance, activities, achievements and finances for the financial year 2019.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

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

## **Mission, Objectives and Strategy**

### **Mission Statement**

Our Mission is to provide effective, evidence-based services that have an impact by not only improving the health of the individual, but also has a lasting positive impact on the wellbeing of their families, friends and the communities in which they live.

### **Objectives**

- To help those who struggle with a wide variety of substance misuse issues.
- To provide support to parents coping with substance misuse and their children
- To provide support and guidance to family members of those struggling with substance misuse
- To engage in inter-agency and community work.

### **Strategy**

- To provide a safe environment where people affected by substance misuse can explore in a non-judgmental way the issues that are impacting on their lives.
- To promote opportunities for individuals to move out of the cycle of addiction.
- To develop opportunities for children and young people to reach their full potential.
- To identify gaps in service provision and initiate local and national responses.
- To promote a better understanding of how the substance misuse problem impacts locally and increase the community awareness of drug and alcohol issues.
- To develop the structures, roles and responsibilities in accordance with the strategic plan.

## **Structure, Governance and Management**

### **Governance**

The charity is a company limited by guarantee not having a share capital and is governed by its Constitution. It has been granted charitable tax exemption by the Revenue Commissioners in Ireland (CHY 15 068) and is a registered charity with the Charities Regulatory Authority (RCN 2005 0979).

## **Review of Activities, Achievements and Performance**

During the year, the organisation recorded an increase in the use of its services across all categories. Addiction services had a 25% increase in numbers attending one to one support, group sessions and the added 16 weeks psychoeducational stabilisation programme over the course of the year. The organisation made strategic developments to diversify service provision and to provide other income streams.

This year we also carried out some research and development regarding Social Enterprise. This is to hopefully develop a social business that will provide employment for our service users, who, after making the journey to drug free status find employment is still a block in their recovery journey. However, by providing supported employment within a Social Enterprise, this may be the bridging of the gap and provide practical work experience, learn new skills, provide a CV build and hopefully move them into full time employment.

# Frontline Make Change DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

## Financial Review

The operations of the company were funded primarily by the Health Services Executive under service level agreements. A small amount of additional funding was received as charitable donations to assist with the provision of specific resources. This year we have provided further narratives in the accounts so that it is easier for our funders and supporters to navigate and increase detail and transparency

## Financial Results

At the end of the financial year the company has assets of €889,997 (2018 - €894,312) and liabilities of €630,808 (2018 - €655,972). The net assets of the company have increased by €20,849.

## Directors and Secretary

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

Aoife Hannan  
Louis Patrick Joseph Luke McDermott  
Aodán Bourke (Appointed 12 March 2019)  
Lauren Norton  
Michelle Licciardi  
Tracey Deeks (Appointed 17 July 2019)  
Colum Ward (Appointed 3 March 2020)

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

The secretaries who served during the financial year were;

Lauren Norton (Appointed 1 August 2019)  
Inchicore Community Drug Team Company Limited By Guarantee (Resigned 1 August 2019)

## Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Frontline Make Change subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

## COVID 19 Pandemic

At the time of writing this report for our annual audited accounts, we are in unprecedented times with the outbreak of COVID 19 Global Pandemic. We are very proud to say that even during this pandemic of historical significance we have managed to maintain a level of operations if albeit changing how we are working. We have continued to help and counsel clients, if not face to face through telecommunications and IT platforms. We also supported our most vulnerable clients with hot lunches and set up in conjunction with St Patricks Athletic Football Club and the South Inner City Area Partnership, a food bank to deliver weekly food supplies to those in self isolation, cocooning or generally socially excluded. We are privileged to serve the community and work with such dedicated staff and Board Members who have worked hard to keep services going.

## Business Name

The company adopted the business / trading name "Frontline Make Change" on the 29th of November 2018.

## Auditors

The auditors, Byrne O'Byrne Accounting & Tax Advisors Limited, (Certified Public Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

## 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.

# **Frontline Make Change DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 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 Kavanagh House, 135 Emmet Road, Inchicore, Dublin 8.

**Approved by the Board of Directors on 29 May 2020 and signed on its behalf by:**

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**Aodán Bourke**  
Director

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**Lauren Norton**  
Director

## **Frontline Make Change**

# **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2019

The directors are responsible for preparing 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 net income or expenditure 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 and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

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 net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

**Approved by the Board of Directors on 29 May 2020 and signed on its behalf by:**

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**Aodán Bourke**  
Director

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**Lauren Norton**  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Frontline Make Change**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the company financial statements of Frontline Make Change for the financial year ended 31 December 2019 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows 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 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

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 net incoming resources 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", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; 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 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' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Annual 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' Annual 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.



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Frontline Make Change**

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 7 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 operations, 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 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.

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**Peter Cannon**

**for and on behalf of**

**BYRNE O'BYRNE ACCOUNTING & TAX ADVISORS LIMITED**

Certified Public Accountants and Statutory Audit Firm

222-224 Harold's Cross Road

Dublin 6w

**29 May 2020**

# Frontline Make Change

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2019

	Notes	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €	Unrestricted Funds 2018 €	Restricted Funds 2018 €	Total 2018 €
<b>Incoming Resources</b>							
Grants from governments and other co-funders	3.1	-	709,349	709,349	-	703,502	703,502
Donations and Legacies	3.2	73,626	-	73,626	33,679	-	33,679
Other Income	3.3	21,778	-	21,778	21,778	-	21,778
<b>Total incoming resources</b>		<b>95,404</b>	<b>709,349</b>	<b>804,753</b>	<b>55,457</b>	<b>703,502</b>	<b>758,959</b>
<b>Resources Expended</b>							
Charitable activities	4.1	56,631	702,272	758,903	24,199	700,098	724,297
Other expenditure	4.2	25,001	-	25,001	25,160	-	25,160
<b>Total Resources Expended</b>		<b>81,632</b>	<b>702,272</b>	<b>783,904</b>	<b>49,359</b>	<b>700,098</b>	<b>749,457</b>
<b>Net incoming/outgoing resources before transfers</b>		<b>13,772</b>	<b>7,077</b>	<b>20,849</b>	<b>6,098</b>	<b>3,404</b>	<b>9,502</b>
Gross transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>13,772</b>	<b>7,077</b>	<b>20,849</b>	<b>6,098</b>	<b>3,404</b>	<b>9,502</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2019		157,604	80,736	238,340	151,506	77,332	228,838
<b>Balances carried forward at 31 December 2019</b>		<b>171,376</b>	<b>87,813</b>	<b>259,189</b>	<b>157,604</b>	<b>80,736</b>	<b>238,340</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 29 May 2020 and signed on its behalf by:

\_\_\_\_\_  
Aodán Bourke  
Director

\_\_\_\_\_  
Lauren Norton  
Director

# Frontline Make Change

## BALANCE SHEET

as at 31 December 2019

		2019	2018
	Notes	€	€
<b>Fixed Assets</b>			
Tangible assets	7	690,100	698,323
<b>Current Assets</b>			
Debtors	8	3,767	3,126
Cash at bank and in hand		196,130	192,863
		199,897	195,989
<b>Creditors: Amounts falling due within one year</b>	9	(164,187)	(167,573)
<b>Net Current Assets</b>		35,710	28,416
<b>Total Assets less Current Liabilities</b>		725,810	726,739
<b>Grants receivable</b>	10	(466,621)	(488,399)
<b>Net Assets</b>		259,189	238,340
<b>Funds</b>			
Restricted trust funds		87,813	80,736
Unrestricted designated funds		171,376	157,604
<b>Total funds</b>		259,189	238,340

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 of Directors on 29 May 2020 and signed on its behalf by:

\_\_\_\_\_  
Aodán Bourke  
Director

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Lauren Norton  
Director

# Frontline Make Change

## STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2019

	Notes	2019 €	2018 €
<b>Cash flows from operating activities</b>			
Net movement in funds		20,849	9,502
Adjustments for:			
Depreciation		25,001	25,160
Amortisation of capital grants received		(21,778)	(21,778)
		<u>24,072</u>	<u>12,884</u>
Movements in working capital:			
Movement in debtors		(641)	8,180
Movement in creditors		(3,386)	-
		<u>20,045</u>	<u>21,064</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(16,778)	(14,701)
		<u>3,267</u>	<u>6,363</u>
<b>Net increase in cash and cash equivalents</b>		<b>192,863</b>	<b>186,500</b>
<b>Cash and cash equivalents at 1 January 2019</b>		<b>192,863</b>	<b>186,500</b>
<b>Cash and cash equivalents at 31 December 2019</b>	<b>14</b>	<b><u>196,130</u></b>	<b><u>192,863</u></b>

# Frontline Make Change

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

### 1. GENERAL INFORMATION

Frontline Make Change is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Kavanagh House, 135 Emmet Road, Inchicore, Dublin 8 which is also the principal place of business of the company. 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 charity's financial statements.

#### Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2019 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

#### Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accrual's basis.

#### Resources Expended

All resources expended are accounted for on an accrual's basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

#### 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:

Long leasehold property	- 50 years
Fixtures, fittings and equipment	- 10 years
Computer equipment and software	- 5 years

#### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

#### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

# Frontline Make Change

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

continued

### Taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

### 3. INCOME

3.1	GRANTS FROM GOVERNMENT AND OTHER CO-FUNDERS	Unrestricted Funds €	Restricted Funds €	2019 €	2018 €
	Grants received – HSE	-	549,024	549,024	549,024
	Probation and welfare grants receivable	-	47,478	47,478	47,478
	Office of Minister for Children – Pobal	-	112,847	112,847	107,000
		-	709,349	709,349	703,502

3.2	DONATIONS AND LEGACIES	Unrestricted Funds €	Restricted Funds €	2019 €	2018 €
	Donations and sundry income	73,626	-	73,626	33,679

3.3	OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2019 €	2018 €
	Capital grant amortisation	21,778	-	21,778	21,778

### 4. EXPENDITURE

4.1	CHARITABLE ACTIVITIES	Direct Costs 2019 €	Other Costs 2019 €	Support Costs 2019 €	Total Costs 2019 €
	Programme expenses	55,819	-	6,518	62,337
	Salaries, wages and related costs	-	-	616,002	616,002
	Audit Fees	-	-	3,346	3,346
	Insurance	-	-	5,559	5,559
	Consultancy Fees	-	-	250	250
	Rent	-	-	5,000	5,000
	Light & heat	-	-	4,472	4,472
	Printing, postage and stationery	-	-	5,721	5,721
	Telephone	-	-	6,959	6,959
	Bank charges	-	-	416	416
	General expenses	-	-	5,092	5,092
	Staff Training	-	-	5,858	5,858
	Service charges	-	-	1,355	1,355
	Repair and Maintenance	-	-	24,757	24,757
	Motor & Travel	-	-	4,223	4,223
	Computer Bureau Costs	-	-	7,556	7,556
		55,819	-	703,084	758,903

**Frontline Make Change**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2019

continued

4.1	CHARITABLE ACTIVITIES (continued)	Direct	Other	Support	Total Costs	
		Costs 2018 €	Costs 2018 €	Costs 2018 €	2018 €	
	Programme expenses	32,565	-	3,684	36,249	
	Salaries, wages and related costs	-	-	594,257	594,257	
	Audit Fees	-	-	3,346	3,346	
	Insurance	-	-	7,200	7,200	
	Consultancy Fees	9,531	-	-	9,531	
	Rent	-	-	5,000	5,000	
	Light & heat	-	-	5,251	5,251	
	Printing, postage and stationery	-	-	6,766	6,766	
	Telephone	-	-	4,960	4,960	
	Bank charges	-	-	412	412	
	General expenses	-	-	27,518	27,518	
	Staff Training	-	-	2,668	2,668	
	Service charges	-	-	1,412	1,412	
	Repair and Maintenance	-	-	7,322	7,322	
	Motor & Travel	-	-	2,997	2,997	
	Computer Bureau Costs	-	-	9,408	9,408	
		<u>42,096</u>	<u>-</u>	<u>682,201</u>	<u>724,297</u>	
4.2	OTHER EXPENDITURE	Direct Costs €	Other Costs €	Support Costs €	2019 €	2018 €
	Depreciation and amortisation	<u>-</u>	<u>25,001</u>	<u>-</u>	<u>25,001</u>	<u>25,160</u>
5.	NET INCOMING RESOURCES				2019 €	2018 €
	Net Incoming Resources are stated after charging/(crediting):					
	Depreciation of tangible assets				25,001	25,160
	Amortisation of grants receivable				<u>(21,778)</u>	<u>(21,778)</u>
6.	EMPLOYEES AND REMUNERATION					
	The staff costs comprise:				2019 €	2018 €
	Wages and salaries				556,100	536,630
	Social security costs				<u>59,902</u>	<u>57,627</u>
					<u>616,002</u>	<u>594,257</u>

# Frontline Make Change

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

continued

### 7. TANGIBLE FIXED ASSETS

	Long leasehold property €	Fixtures, fittings and equipment €	Computer equipment and software €	Total €
<b>Cost</b>				
At 1 January 2019	894,628	80,039	81,902	1,056,569
Additions	-	16,778	-	16,778
At 31 December 2019	894,628	96,817	81,902	1,073,347
<b>Depreciation</b>				
At 1 January 2019	224,415	55,589	78,242	358,246
Charge for the financial year	15,155	6,186	3,660	25,001
At 31 December 2019	239,570	61,775	81,902	383,247
<b>Net book value</b>				
At 31 December 2019	655,058	35,042	-	690,100
At 31 December 2018	670,213	24,450	3,660	698,323

### 8. DEBTORS

	2019 €	2018 €
Prepayments	3,767	3,126

### 9. CREDITORS

Amounts falling due within one year

	2019 €	2018 €
Accruals	142,409	145,795
Deferred Income	21,778	21,778
	164,187	167,573

The accruals relate to the cost of provision of services for which grants have been received in advance in the Project Account.

### 10. GRANTS RECEIVABLE

	2019 €	2018 €
<b>Capital grants received and receivable</b>		
At 1 January 2019	553,733	553,733
<b>Amortisation</b>		
At 1 January 2019	(65,334)	(43,556)
Amortised in financial year	(21,778)	(21,778)
At 31 December 2019	(87,112)	(65,334)
<b>Net book value</b>		
At 31 December 2019	466,621	488,399
At 1 January 2019	488,399	510,177

The capital grant from the HSE for the provision of the leasehold on the Charity's premises is amortised over 25 years.



**Frontline Make Change**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2019

continued

**11. RESERVES**

	<b>2019</b>	2018
	<b>€</b>	<b>€</b>
At 1 January 2019	<b>238,340</b>	228,838
Surplus for the financial year	<b>20,849</b>	9,502
	<u><b>259,189</b></u>	<u>238,340</u>
At 31 December 2019	<u><b>259,189</b></u>	<u>238,340</u>

**12. STATUS**

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

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 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.

**13. DIRECTORS' REMUNERATION**

The Directors did not receive any remuneration or reimbursement of any costs during the year.

**14. CASH AND CASH EQUIVALENTS**

	<b>2019</b>	2018
	<b>€</b>	<b>€</b>
Cash and bank balances	<b>196,130</b>	192,968
Cash equivalents	<b>-</b>	(105)
	<u><b>196,130</b></u>	<u>192,863</u>

**15. POST-BALANCE SHEET EVENTS**

At the date of approval of these financial statements, the ongoing coronavirus pandemic (COVID-19) is a risk to which the Company is exposed. The Company is monitoring the situation closely and has made appropriate preparations to ensure that it will continue to operate effectively albeit at a reduced level while ensuring the safety and well-being of our employees and clients.

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

**16. RELATED PARTY**

The Oblate Order provided a donation of EUR23,702 (2018: EUR23,702) during the year. Louis McDermott, a Board Member, is a member of the Oblate Order.

**17. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on 29 May 2020.

**FRONTLINE MAKE CHANGE**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

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

**Frontline Make Change****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS  
OPERATING STATEMENT**

for the financial year ended 31 December 2019

	<b>Schedule</b>	<b>2019 €</b>	<b>2018 €</b>
Income		<b>782,975</b>	737,181
Charitable activities and other expenses	<b>1</b>	<b>(783,904)</b>	(749,457)
		<b>(929)</b>	(12,276)
Miscellaneous income	<b>2</b>	<b>21,778</b>	21,778
<b>Net surplus</b>		<b>20,849</b>	9,502

**Frontline Make Change****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS  
SCHEDULE 1: CHARITABLE ACTIVITIES AND OTHER EXPENSES**

for the financial year ended 31 December 2019

	2019 €	2018 €
<b>Expenses</b>		
Wages and salaries	556,100	536,630
Social security costs	59,902	57,627
Programme Expenses	62,337	36,249
Staff training	5,858	2,668
Rent payable	5,000	5,000
Service charge DCC	1,355	1,412
Insurance	5,559	7,200
Computer bureau costs	7,556	9,408
Light and heat	4,472	5,251
Repairs and maintenance/Computer repair	24,757	7,322
Printing, postage and stationery	5,721	6,766
Telephone	6,959	4,960
Motor and travel	4,223	2,997
Consultancy fees	250	9,531
Auditor's/Independent Examiner's remuneration	3,346	3,346
Bank charges	416	412
General expenses	5,092	27,518
Depreciation	25,001	25,160
	<b>783,904</b>	<b>749,457</b>

**Frontline Make Change****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****SCHEDULE 2 : MISCELLANEOUS INCOME**

for the financial year ended 31 December 2019

	2019 €	2018 €
<b>Miscellaneous Income</b>		
Capital grant amortisation	<u>21,778</u>	<u>21,778</u>