

**CRIME VICTIMS HELPLINE**  
**(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

**6/7 HANOVER STREET EAST**

**DUBLIN 2**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**CRIME VICTIMS HELPLINE**  
**(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

<b>TABLE OF CONTENTS</b>	<b>PAGE</b>
COMPANY INFORMATION	1
DIRECTORS' REPORT	2/3
STATEMENT OF DIRECTORS' RESPONSIBILITIES	4
DECLARATION BY DIRECTORS	5
INDEPENDENT AUDITOR'S REPORT	6/10
STATEMENT OF INCOME AND EXPENDITURE	11
BALANCE SHEET	12
NOTES TO THE FINANCIAL STATEMENTS	13/15

**CRIME VICTIMS HELPLINE**  
**(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

**COMPANY INFORMATION**

DIRECTORS:	Eileen Brady Tony Hickey Naoise Kelly Maeve Ryan Simon Treanor Michael Tyndall Paul Williams Steven Drew (Australian) (appointed 4 July 2018, resigned 11 March 2019)
SECRETARY:	Eileen Brady
REGISTERED OFFICE:	6/7 Hanover Street East Dublin 2
REGISTERED NUMBER:	409235
CHY NUMBER:	16894
AUDITOR:	Dáithí Ó Maolchoille Chartered Accountant Statutory Audit Firm 75 Weston Park Churchtown Dublin D14 HW58

**CRIME VICTIMS HELPLINE**  
**(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

**DIRECTORS' REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

The directors submit their report together with the financial statements for the year ended 31 December 2018.

**PRINCIPAL ACTIVITY**

The activity of the company consists of providing helplines for victims of crime.

**RESULTS FOR THE YEAR AND STATE OF AFFAIRS AS AT 31 DECEMBER 2018**

The statement of income and expenditure and balance sheet for the year ended 31 December 2018 are set out on pages 11 to 15. Result on ordinary activities before taxation is stated in the statement of income and expenditure on page 11.

The state of affairs is set out in the balance sheet on page 12.

**EQUITY**

The movement in reserves is stated in Note 4 of notes to the financial statements.

**DIRECTORS**

The directors who served since 1 January 2018 were as follows:

Eileen Brady  
Tony Hickey  
Naoise Kelly  
Maeve Ryan  
Simon Treanor  
Michael Tyndall  
Paul Williams  
Steven Drew (Australian)  
(appointed 4 July 2018, resigned 11 March 2019)

All directors serve in a voluntary capacity.

**IMPORTANT EVENTS SINCE THE YEAR END**

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

**FUTURE DEVELOPMENTS IN THE COMPANY'S ACTIVITIES**

The company expects to operate at its present activity level in the ensuing year.

**CRIME VICTIMS HELPLINE**  
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**DIRECTORS' REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2018**  
**(continued)**

**ACCOUNTING RECORDS**

The measures taken by the directors to secure compliance with the requirements of Sections 281 to 285 of the Companies' Act 2014, with regard to the keeping of adequate accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The company's accounting records are maintained at the company's registered office.

**AUDITOR**

The auditor, Dáithí Ó Maolchoille, Chartered Accountant and Statutory Audit Firm, has expressed willingness to continue in office in accordance with Section 383(2) of the Companies' Act, 2014.

On behalf of the Directors

**MICHAEL TYNDALL**

**SIMON TREANOR**

Directors



19 March 2019



**CRIME VICTIMS HELPLINE**  
**(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Irish company law requires directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP). Under company law 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 those financial statements, directors are required to -

- select suitable accounting policies 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.

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 and 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. 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 accordance with Section 330 of the Companies' Act 2014 and insofar as the directors are aware, there is no information relevant to the audit of which the Statutory Auditor is unaware and all steps have been taken by the directors to make themselves aware of any relevant audit information and to ensure the Statutory Auditor is made aware of any such information.

On behalf of the Directors  
**MICHAEL TYNDALL**  
**SIMON TREANOR**

Directors  
19 March 2019

Handwritten signatures of Michael Tyndall and Simon Treanor in blue ink. The signature of Michael Tyndall is written above the signature of Simon Treanor.

**CRIME VICTIMS HELPLINE**  
**(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

**DECLARATION BY DIRECTORS**

The directors approve the financial statements on pages 11 to 15 and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on a going concern basis on the grounds that the company will continue in business.

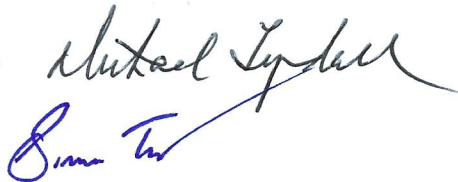
The directors confirm that they have made available the company's accounting records and provided all the information necessary for the compilation of the financial statements.

The directors confirm that, to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 December 2018.

On behalf of the Directors

**MICHAEL TYNDALL**

**SIMON TREANOR**  
Directors

The block contains two handwritten signatures in blue ink. The first signature, for Michael Tyndall, is written in a cursive style. The second signature, for Simon Treenor, is also in cursive and appears to be written below the first signature.

19 March 2019

**CRIME VICTIMS HELPLINE**  
**(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**

**CRIME VICTIMS HELPLINE**

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

I have audited the financial statements of Crime Victims Helpline (“the Company”) for the year ended 31 December 2018 which comprise the Statement of Income and Expenditure, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 applicable in Ireland.

**Opinions and conclusions arising from my audit**

In my opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2018 and of its result for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102; and
- have been properly prepared in accordance with the requirements of the Companies’ Act 2014.

***Basis for opinion***

I conducted my audit in accordance with International Standards on Auditing (Ireland) {ISAs (Ireland)} and applicable law. My responsibilities under those standards are further described below (in the *Auditor’s Responsibilities for the Audit of the Financial Statements* section of my report). I am independent of the Company in accordance with ethical requirements that are relevant to my audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing & Accounting Supervisory Authority (IAASA), and I have fulfilled my other ethical responsibilities in accordance with these requirements [including Section 6 of the Ethical Standard – Provisions Available for Small Entities (PASE) (2017) in the circumstances set out in Note 8 to the financial statements].

I believe that the audit evidence that I have obtained is sufficient and appropriate to provide a basis for my opinion.



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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**

**CRIME VICTIMS HELPLINE**  
**(continued)**

***Conclusions relating to going concern***

I have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require me 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 my auditor's report thereon. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am 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 that I have performed, I conclude that there is a material misstatement of this other information, I am required to report this fact.

I 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, I report that:

- in my opinion, the information given in the directors' report is consistent with the financial statements; and
- in my opinion, the directors' report has been prepared in accordance with the Companies' Act 2014.

I have obtained all the information and explanations which I consider necessary for the purposes of my audit.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**

**CRIME VICTIMS HELPLINE**  
**(continued)**

***Opinions on other matters prescribed by the Companies' Act 2014 (continued)***

In my opinion, the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

***Matters on which I am required to report by exception***

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, I have not identified any material misstatements in the directors' report.

The Companies' Act 2014 requires me to report to you if, in my opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. I 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 set out on page 4, 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 error or fraud.

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***

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is of 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.



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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**

**CRIME VICTIMS HELPLINE**  
**(continued)**

**Further information regarding the scope of my responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), I exercise professional judgment and maintain professional scepticism throughout the audit. I 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 my 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 going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as going concerns.
- 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.

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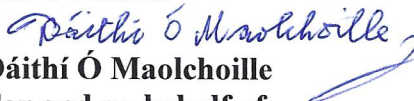
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**

**CRIME VICTIMS HELPLINE**  
**(continued)**

I 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 I identify during my audit.

**The purpose of my audit work and to whom I owe my responsibilities**

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

  
**Dáithí Ó Maolchoille**  
**For and on behalf of**  
**Dáithí Ó Maolchoille**  
**Chartered Accountant, Statutory Audit Firm**  
**75 Weston Park**  
**Dublin D14 HW58**

19 March 2019

**CRIME VICTIMS HELPLINE**  
**(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

**STATEMENT OF INCOME AND EXPENDITURE**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	2018 €	2017 €
Income		144,970	164,518
Expenditure		(156,785)	(157,212)
		-----	-----
<b>Operating (deficit)/surplus on ordinary activities before taxation</b>		(11,815)	7,306
Tax on (deficit)/surplus on ordinary activities	6	-	-
		-----	-----
<b>(Deficit)/surplus retained for year</b>		(11,815)	7,306
		=====	=====
Surplus at beginning of year		20,832	13,526
(Deficit)/surplus for year		(11,815)	7,306
		-----	-----
Surplus at end of year		9,017	20,832
		=====	=====



**CRIME VICTIMS HELPLINE**  
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**BALANCE SHEET**

**AS AT 31 DECEMBER 2018**

	Note	2018 €	2017 €
<b>ASSETS EMPLOYED</b>			
<b>NON-CURRENT ASSETS</b>			
Tangible assets	5	-	-
		--	--
<b>CURRENT ASSETS</b>			
Prepayment		608	608
Cash at bank		20,195	73,796
		-----	-----
		20,803	74,404
<b>CREDITORS (amounts falling due within one year)</b>		(1,538)	(3,079)
		-----	-----
<b>NET CURRENT ASSETS</b>		19,265	71,325
		-----	-----
<b>DEFERRED INCOME</b>		(10,248)	(50,493)
		-----	-----
<b>TOTAL ASSETS LESS CURRENT LIABILITIES AND DEFERRED INCOME</b>		9,017	20,832
		=====	=====
<b>EQUITY</b>			
Statement of income and expenditure		9,017	20,832
		=====	=====

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 to Ireland", applying Section 1A of that Standard.

On behalf of the Directors

**MICHAEL TYNDALL**

**SIMON TREANOR**  
Directors



19 March 2019

**CRIME VICTIMS HELPLINE**  
**(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared on the going concern basis and in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies' Act 2014 and in accordance with the Financial Reporting Standard applicable to Ireland (FRS102) issued by the Financial Reporting Council.

**Depreciation of tangible assets**

Provision is made for depreciation on the tangible assets at rates calculated to write off the cost, less estimated residual value, of the assets over their expected useful life as follows:-

Office equipment	33 1/3% straight line
------------------	-----------------------

**Cash flow statement**

The company has availed of the exemption in FRS102 Section 1A from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

**2. OPERATING (DEFICIT)/SURPLUS**

<b>FOR THE FINANCIAL YEAR</b>	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>

The operating (deficit)/surplus for the financial year  
is stated after charging:-

Grant received: Department of Justice, Equality and Law Reform (Commission for the Support of Victims of Crime)	101,424	183,820
Add: Deferred income from previous year	50,493	30,000
Less: Deferred income to subsequent year	(10,248)	(50,493)
	=====	=====

**3. EMPLOYEES AND REMUNERATION**

	<b>2018</b>	<b>2017</b>
--	-------------	-------------

The average monthly number of employees paid  
by the company during the year was as follows:-

Administration	3	3
	==	==

All directors serve in a voluntary capacity.

**CRIME VICTIMS HELPLINE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**  
**(continued)**

<b>4. EQUITY</b>	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
Statement of income and expenditure:		
Surplus at beginning of year	20,832	13,526
(Deficit)/surplus for year	(11,815)	7,306
	-----	-----
Surplus at end of year	9,017	20,832
	=====	=====

**5. NON - CURRENT ASSETS**

**2018 and 2017**

**Cost**

**Office equipment**

**€**

At 1 January and 31 December

4,600

=====

**Depreciation**

At 1 January and 31 December

4,600

=====

**Net Book Amount**

At 31 December 2018 and 2017

-

=====

**6. TAX**

In accordance with the company's Constitution its income and property shall be applied solely towards the promotion of the objects of the company and no proportion thereof shall be paid or transferred by way of dividend, bonus or otherwise by way of profit to the members. Accordingly, as the company has obtained charitable status for tax purposes no provision has been made for taxation.

**7. COMPANY STATUS**

The company, incorporated in the Republic of Ireland, is limited by guarantee and not having a share capital. On a winding up every member is liable to such amount as may be required not exceeding €1.

**8. SERVICES PROVIDED BY INDEPENDENT AUDITOR**

In common with many other enterprises of similar size and nature the company uses the auditor to assist with the preparation of the financial statements and to prepare and submit annual returns to the Companies' Registration Office.

**CRIME VICTIMS HELPLINE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**  
**(continued)**

**9. FUNCTIONAL AND PRESENTATION CURRENCY**

The company's functional and presentation currency under FRS 102 is the euro.

**10. ULTIMATE BENEFICIAL OWNERS**

As the company is limited by guarantee without a share capital it has no single ultimate beneficial owner.

**11. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the directors on 19 March 2019.