

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

6/7 HANOVER STREET EAST

DUBLIN D02 W320

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

TABLE OF CONTENTS	PAGE
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

(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY INFORMATION

DIRECTORS:

Brendan Lynott, Chairperson
(appointed 20 May 2019)

Eileen Brady
Tony Hickey
Naoise Kelly
Simon Treanor
Michael Tyndall
Paul Williams
Steven Drew (Australian) (resigned 11 March 2019)
Maeve Ryan (retired 16 May 2019)

SECRETARY: Eileen Brady

REGISTERED OFFICE: 6/7 Hanover Street East
Dublin D02 W320

REGISTERED NUMBER: 409235

REVENUE COMMISSIONERS'
CHY NUMBER: CHY16894

CHARITIES REGULATORY
AUTHORITY NUMBER: 200618590

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 2019

The directors submit their report together with the financial statements for the year ended 31 December 2019.

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 2019

The statement of income and expenditure and balance sheet for the year ended 31 December 2019 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 2019 were as follows:

Brendan Lynott, Chairperson
(appointed 20 May 2019)
Eileen Brady
Tony Hickey
Naoise Kelly
Simon Treanor
Michael Tyndall
Paul Williams
Steven Drew (Australian) (resigned 11 March 2019)
Maeve Ryan (retired 16 May 2019)

In accordance with the company's Constitution Brendan Lynott retires and, being eligible, offers himself for election.

In accordance with the company's Constitution Simon Treanor and Michael Tyndall retire and, being eligible, offer themselves for re-election.

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.

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

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019
(continued)

FUTURE DEVELOPMENTS IN THE COMPANY'S ACTIVITIES

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

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.

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

BRENDAN LYNOTT

MICHAEL TYNDALL
Directors

24 March 2020

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

STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

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 the Companies' Act 2014 and Financial Reporting Standard 102 - Section 1A, issued by the Financial Reporting Council. 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 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.

On behalf of the Directors

BRENDAN LYNOTT

MICHAEL TYNDALL
Directors

24 March 2020

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

FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019.

On behalf of the Directors

BRENDAN LYNOTT

MICHAEL TYNDALL
Directors



24 March 2020

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

Opinion

I have audited the financial statements of Crime Victims Helpline ("the Company") for the year ended 31 December 2019 on pages 11 to 15 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 - Section 1A 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 2019 and of its result for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 - Section 1A; 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) (2016) in the circumstances set out in Note 10 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.

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

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.

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

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.

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

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.

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

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

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

24 March 2020

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

STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	Restricted Funds 2019 €	2018 €
Income		120,920	144,970
Expenditure		(121,055)	(156,785)
Operating (deficit) on ordinary activities before taxation		(135)	(11,815)
Tax on (deficit) on ordinary activities	8	-	-
(Deficit) retained for year		(135)	(11,815)
Surplus at beginning of year		9,017	20,832
(Deficit) for year		(135)	(11,815)
Surplus at end of year		8,882	9,017

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

BALANCE SHEET

AS AT 31 DECEMBER 2019

	Note	2019 €	2018 €
ASSETS EMPLOYED			
FIXED ASSETS			
Tangible assets	5	-	-
		--	--
CURRENT ASSETS			
Prepayment		608	608
Cash at bank and on hand		22,086	20,195
		-----	-----
		22,694	20,803
CREDITORS (amounts falling due within one year)	6	(8,484)	(1,538)
		-----	-----
NET CURRENT ASSETS		14,210	19,265
		-----	-----
DEFERRED INCOME	7	(5,328)	(10,248)
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES AND DEFERRED INCOME		8,882	9,017
		=====	=====
EQUITY			
Statement of income and expenditure		8,882	9,017
		=====	=====

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 - Section 1A "The Financial Reporting Standard applicable to Ireland", applying Section 1A of that Standard.

On behalf of the Directors

BRENDAN LYNOTT

MICHAEL TYNDALL
Directors

24 March 2020

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES

The company's registered office is 6/7 Hanover Street East, Dublin D02 W320. The company is limited by guarantee and not having a share capital incorporated in the Republic of Ireland, registered number 409235. Revenue Commissioners' charity number is CHY16894 and Charities Regulatory Authority number is 200618590. The activity of the company consists of providing helplines for victims of crime.

Accounting convention

The financial statements have been prepared on the going concern basis under the historical cost convention 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 - Section 1A) 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) FOR THE FINANCIAL YEAR	2019	2018
	€	€

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

Grant received: Department of Justice and Equality (Commission for the Support of Victims of Crime)	116,000	116,000
Add: Deferred income from previous year	10,248	50,493
Less: Deferred income to subsequent year	(5,328)	(10,248)
	=====	=====

3. EMPLOYEES AND REMUNERATION	2019	2018
--------------------------------------	-------------	-------------

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

4	4
==	==

All directors serve in a voluntary capacity.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019
(continued)

4. EQUITY	2019	2018
	€	€
Statement of income and expenditure:		
Surplus at beginning of year	9,013	20,832
(Deficit) for year	(135)	(11,815)
Surplus at end of year	<u>8,882</u>	<u>9,017</u>
5. FIXED ASSETS		
2019 and 2018		
Cost	Office equipment	
	€	
At 1 January and 31 December	<u>4,600</u>	
Depreciation		
At 1 January and 31 December	<u>4,600</u>	
Net Book Amount		
At 31 December 2019 and 2018	<u>-</u>	
6. CREDITORS	2019	2018
	€	€
Employee Taxes	6,151	-
Other creditors	2,333	1,538
	<u>8,484</u>	<u>1,538</u>
7. DEFERRED INCOME	2019	2018
	€	€
Deferred income from previous year	10,248	50,493
Expended during year	4,920	40,245
Deferred income to subsequent year	<u>5,328</u>	<u>10,248</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019
(continued)

8. 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.

9. 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.

10. 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.

11. FUNCTIONAL AND PRESENTATION CURRENCY

The company's functional and presentation currency under FRS 102 - Section 1A is the euro.

12. ULTIMATE BENEFICIAL OWNERS

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

13. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the directors on 24 March 2020.