

Registered number: 409235

CRIME VICTIMS HELPLINE
(A Company Limited by Guarantee)

DIRECTORS' REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

CRIME VICTIMS HELPLINE
(A Company Limited by Guarantee)

COMPANY INFORMATION

Directors	Eileen Brady Timothy (Tony) Hickey (resigned 9 February 2021) Naoise Kelly Brendan Lynott (Chairperson) Simon Treanor Michael Tyndall Paul Williams
Company secretary	Eileen Brady
Registered number	409235
Revenue number	CHY16894
Charities Regulator number	20061890
Registered office	6-7 Hanover Street East Dublin 2
Independent auditors	Duignan Carthy O'Neill Limited Chartered Accountants & Registered Auditors 84 Northumberland Road Ballsbridge Dublin 4

CRIME VICTIMS HELPLINE
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CRIME VICTIMS HELPLINE
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DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The directors present their annual report and the audited financial statements for the year ended 31 December 2020.

Directors' responsibilities statement

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

Irish company law requires the directors to prepare the 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 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the surplus or deficit for that 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's financial statements and then apply them consistently;
- make judgments 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, enable them to ensure that the financial statements and Directors' Report comply with the 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Principal activities

The Company's principal activity consists of providing helplines for victims of crime.

Results and dividends

The surplus for the year, after taxation, amounted to €8,988 (2019 - deficit €135).

Directors

The directors who served during the year were:

Eileen Brady
Timothy (Tony) Hickey (resigned 9 February 2021)
Naoise Kelly
Brendan Lynott (Chairperson)
Simon Treanor
Michael Tyndall
Paul Williams

CRIME VICTIMS HELPLINE
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Principal risks and uncertainties

The directors have considered the risks posed by the on-going Covid-19 pandemic and feel that it will continue to have a non-material effect on the company. The main expenditure for the company is the payment of salaries and this is covered by annual grant received each year.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 6-7 Hanover Street East, Dublin 2.

Events since the end of the year

There have been no material events since the year end.

Future developments

The Company expects to operate at current activity levels in the coming year.

Statement on relevant audit information

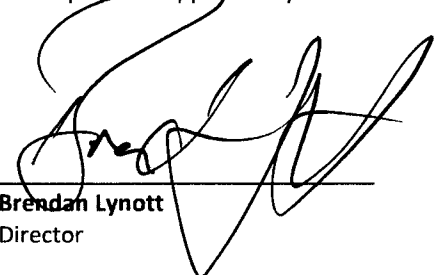
Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

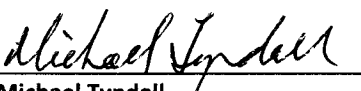
- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Auditors

The auditors, Duignan Carthy O'Neill Limited, were appointed during the period and will continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board on 23 March 2021 and signed on its behalf.


Brendan Lynott
Director


Michael Tyndall
Director

CRIME VICTIMS HELPLINE
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CRIME VICTIMS HELPLINE

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Crime Victims Helpline (the 'Company') for the year ended 31 December 2020, which comprise the Statement of Comprehensive Income, the Balance Sheet, the Statement of Cash Flows, the Statement of Changes in Equity and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2020 and of its surplus for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard 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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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 Auditors' 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.

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.

CRIME VICTIMS HELPLINE
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CRIME VICTIMS HELPLINE (CONTINUED)

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.

Opinion on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

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, and 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' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities and restrictions on use

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement on page 1, 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 the directors 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 the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditors' 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 Auditors' 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <https://www.iaasa.ie/Publications/Auditing-standards>. This description forms part of our Auditors' Report.

CRIME VICTIMS HELPLINE
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CRIME VICTIMS HELPLINE (CONTINUED)

Other matters

The financial statements of the Company for the year ended 31 December 2019 were audited by another auditor who expressed an unmodified opinion on those statements on 24 March 2020.

The purpose of our audit work and to whom we owe our responsibilities

This 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 Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume 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.



Elizabeth Murphy

for and on behalf of

Duignan Carthy O'Neill Limited

Chartered Accountants & Registered Auditors

84 Northumberland Road
Ballsbridge
Dublin 4

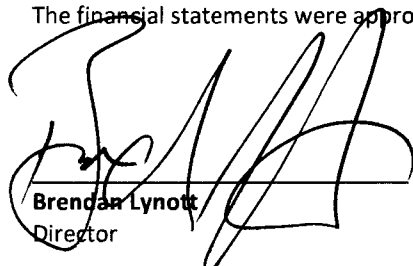
23 March 2021

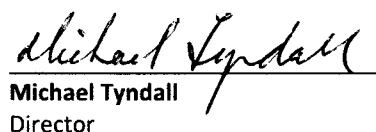
CRIME VICTIMS HELPLINE
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BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 €	2019 €
Current assets			
Debtors: amounts falling due within one year	6	799	608
Cash at bank and in hand	7	45,009	22,086
		<u>45,808</u>	<u>22,694</u>
Creditors: amounts falling due within one year	8	(7,901)	(8,484)
Net current assets		<u>37,907</u>	<u>14,210</u>
Total assets less current liabilities		<u>37,907</u>	<u>14,210</u>
Deferred income	9	(20,037)	(5,328)
Net assets		<u><u>17,870</u></u>	<u><u>8,882</u></u>
Funds of the Organisation			
Accumulated funds		<u>17,870</u>	<u>8,882</u>
Members' funds		<u><u>17,870</u></u>	<u><u>8,882</u></u>

The financial statements were approved and authorised for issue by the board:


Brendan Lynott
Director


Michael Tyndall
Director

Date: 23 March 2021

The notes on pages 10 to 15 form part of these financial statements.

CRIME VICTIMS HELPLINE
(A Company Limited by Guarantee)

STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 €	2019 €
Income		127,639	120,920
Gross income		<u>127,639</u>	<u>120,920</u>
Administrative expenses		(118,651)	(121,055)
Surplus/(deficit) before taxation		<u>8,988</u>	<u>(135)</u>
Tax on surplus/(deficit)	4	-	-
Surplus/(deficit) for the financial year		<u><u>8,988</u></u>	<u><u>(135)</u></u>

The notes on pages 10 to 15 form part of these financial statements.

CRIME VICTIMS HELPLINE
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STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2020

	Accumulated funds €	Total funds €
At 1 January 2019	9,017	9,017
Deficit for the year	(135)	(135)
At 1 January 2020	<u>8,882</u>	<u>8,882</u>
Surplus for the year	8,988	8,988
At 31 December 2020	<u><u>17,870</u></u>	<u><u>17,870</u></u>

The notes on pages 10 to 15 form part of these financial statements.

CRIME VICTIMS HELPLINE
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 €	2019 €
Cash flows from operating activities		
Surplus/(deficit) for the financial year	8,988	(135)
Adjustments for:		
(Increase)/decrease in debtors	(191)	-
Increase in creditors	14,126	2,026
Net cash generated from operating activities	<u>22,923</u>	<u>1,891</u>
Net increase in cash and cash equivalents	<u>22,923</u>	<u>1,891</u>
Cash and cash equivalents at beginning of year	22,086	20,195
Cash and cash equivalents at the end of year	<u><u>45,009</u></u>	<u><u>22,086</u></u>
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	45,009	22,086
	<u><u>45,009</u></u>	<u><u>22,086</u></u>

The notes on pages 10 to 15 form part of these financial statements.

CRIME VICTIMS HELPLINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

These financial statements comprising the Statement of Income & Expenditure, Balance Sheet, Statement of Changes in Funds, Statement of Cash Flows and the related notes constitute the individual financial statements of Crime Victims Helpline for the financial year ended 31 December 2020.

Crime Victims Helpline is incorporated in the Republic of Ireland. The company is a company limited by guarantee and was incorporated in Ireland on 11 October 2005. The company's registered number is 409235 and its registered office is located at 6-7 Hanover Street East, Dublin 2. The nature of the company's operations and its principal activities are set out in the Directors' Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 Company Name

The company received approval under Section 1180(1) of the Companies Act 2014 to omit the words 'Company Limited by Guarantee' from its name.

2.3 Grants

Grants are accounted under the performance model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the Statement of Income & Retained Earnings at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of Income & Retained Earnings to the extent that the charity has provided the specified goods or services, or as the performance-related conditions are met.

2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

CRIME VICTIMS HELPLINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.4 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	33%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.5 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

2.7 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.8 Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

CRIME VICTIMS HELPLINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.9 Deferred Income

Where terms and conditions have not been met or uncertainty exists as to whether the company can meet the terms or conditions otherwise within its control, the income is not be recognised but deferred as a liability until it is probable that the terms or conditions imposed can be met. Any grant that is subject to performance-related conditions received in advance of delivering the services required by that condition, or is subject to unmet conditions wholly outside the control of the company, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

2.10 Provisions for liabilities

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to profit or loss in the year that the Company becomes aware of the obligation, and are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

2.11 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an

CRIME VICTIMS HELPLINE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Accounting policies (continued)

2.11 Financial instruments (continued)

enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

3. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2020	<i>2019</i>
	No.	<i>No.</i>
Administration	2	<i>2</i>

4. Taxation

The company is exempt from taxation due to its charitable status (Charity tax number: 16894) and maintains a valid tax clearance certificate, in compliance with tax clearance procedures.

5. Tangible fixed assets

	Office equipment €
Cost	
At 1 January 2020	4,600
Disposals	(4,600)
	<hr/>
At 31 December 2020	-
	<hr/>
Depreciation	
At 1 January 2020	4,600
Disposals	(4,600)
	<hr/>
At 31 December 2020	-
	<hr/>
Net book value	
At 31 December 2020	-
	<hr/>
<i>At 31 December 2019</i>	<i>-</i>
	<hr/>

CRIME VICTIMS HELPLINE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. Debtors

	2020 €	2019 €
Prepayments	799	608
	<u>799</u>	<u>608</u>

7. Cash and cash equivalents

	2020 €	2019 €
Cash at bank and in hand	45,009	22,086
	<u>45,009</u>	<u>22,086</u>

8. Creditors: Amounts falling due within one year

	2020 €	2019 €
Taxation and social insurance	5,634	6,151
Accruals	2,267	2,333
	<u>7,901</u>	<u>8,484</u>

9. Deferred income

	2020 €	2019 €
Deferred income from previous year	5,328	10,248
Grants received during the year	142,348	116,000
Released to Income & Expenditure Account	(127,639)	(120,920)
Deferred income to subsequent year	<u>20,037</u>	<u>5,328</u>

10. Company status

The company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1.00 towards the assets of the company in the event of liquidation.

CRIME VICTIMS HELPLINE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

11. Related party transactions

Directors are entitled to be reimbursed for travel expenses incurred during the course of carrying out their duties. During the year ended 2020 the total expenses reimbursed amounted to €Nil (2019: €Nil). No other related party transactions took place during the year.

12. Post balance sheet events

There have been no material post balance sheet events.

13. Controlling party

The company is controlled by its Members and the Board of Directors.

14. Approval of financial statements

The board of directors approved these financial statements for issue on 23 March 2021