

Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta

Annual Report and Audited Financial Statements

for the year ended 31 December 2018

Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta

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Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta REFERENCE AND ADMINISTRATIVE INFORMATION

Directors

Bridget Phelan
Dolores Corcoran
Michael Dempsey
Margaret Kelleher
Liam Power
Mary Daly White
Margaret Biessmann

Company Secretary

Nicola Bray

Company Number

356977

Registered Office and Principal Address

Catherine Street
Youghal
Co. Cork

Auditors

C. G. Motherway & Co.
Chartered Accountants and Statutory Audit Firm
9 Tallow Street
Youghal
Co. Cork

Bankers

A.I.B. Bank
141 North Main Street
Youghal
Co. Cork

Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2018

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the year ended 31 December 2018.

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 Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2018.

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.

Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the year the company has assets of €1,014,314 (2017 - €987,649) and liabilities of €853,901 (2017 - €864,976). The net assets of the company have increased by €37,740.

Directors and Secretary

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

Bridget Phelan
Dolores Corcoran
Michael Dempsey
Margaret Kelleher
Liam Power
Mary Daly White
Margaret Biessmann

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

The secretary who served throughout the year was Nicola Bray.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta subscribes to and is compliant with the following:

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

Auditors

The auditors, C. G. Motherway & Co., have indicated their willingness to continue in office in accordance with the provisions of Section 380 of the Companies Act 2014.

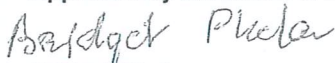
Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta **DIRECTORS' ANNUAL REPORT**

for the year ended 31 December 2018

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 Catherine Street, Youghal, Co. Cork.

Approved by the Board of Directors on 1 July 2019 and signed on its behalf by:



Bridget Phelan
Director



Dolores Corcoran
Director

Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the year ended 31 December 2018

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;
- 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 1 July 2019 and signed on its behalf by:



Bridget Phelan
Director



Dolores Corcoran
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet 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 the company as at 31 December 2018 and of its net incoming resources for the 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 the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, 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.

INDEPENDENT AUDITOR'S REPORT

to the Members of Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta

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.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6 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 the going concern and using the going concern basis of accounting unless management either intends to liquidate the 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 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.

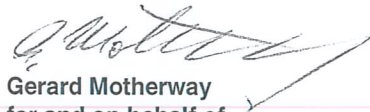
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT

**to the Members of Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn
Rathaiochta**

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.



Gerard Motherway
for and on behalf of

C. G. MOTHERWAY & CO.

Chartered Accountants and Statutory Audit Firm

9 Tallow Street

Youghal

Co. Cork

1 July 2019

Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2018

	Notes	Unrestricted Funds 2018 €	Total 2018 €	Unrestricted Funds 2017 €	Total 2017 €
Income					
Donations and legacies	4.1	250	250	1,315	1,315
Charitable activities					
- Grants from governments and other co-funders	4.2	266,698	266,698	109,065	109,065
Investments	4.3	3	3	2	2
Other income	4.4	35,009	35,009	36,859	36,859
Total income		301,960	301,960	147,241	147,241
Expenditure					
Charitable activities	5.1	264,220	264,220	129,405	129,405
Net income/(expenditure)		37,740	37,740	17,836	17,836
Transfers between funds		-	-	-	-
Net movement in funds for the year		37,740	37,740	17,836	17,836
Reconciliation of funds					
Balances brought forward at 1 January 2018	12	122,673	122,673	104,837	104,837
Balances carried forward at 31 December 2018		160,413	160,413	122,673	122,673

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

Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2018

	Statement of Financial Activities	2018 €	2017 €
Gross income	Unrestricted funds	301,960	
		<u>301,960</u>	<u>147,241</u>
Total income		301,960	147,241
Total expenditure		<u>(264,220)</u>	<u>(129,405)</u>
Net income/(expenditure)		<u>37,740</u>	<u>17,836</u>

The company has no recognised gains or losses other than the surplus for the year. The results for the year have been calculated on the historical cost basis.

Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta

BALANCE SHEET

as at 31 December 2018

	Notes	2018 €	2017 €
Fixed Assets			
Tangible assets	8	735,383	774,017
Current Assets			
Debtors	9	8,259	6,040
Cash and cash equivalents		270,672	207,592
		<u>278,931</u>	<u>213,632</u>
Creditors: Amounts falling due within one year	10	<u>(142,050)</u>	<u>(120,414)</u>
Net Current Assets		<u>136,881</u>	<u>93,218</u>
Total Assets less Current Liabilities		<u>872,264</u>	<u>867,235</u>
Grants receivable	11	<u>(711,851)</u>	<u>(744,562)</u>
Net Assets		<u>160,413</u>	<u>122,673</u>
Funds			
General fund (unrestricted)		<u>160,413</u>	<u>122,673</u>
Total funds	12	<u>160,413</u>	<u>122,673</u>

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 and authorised for issue on 1 July 2019 and signed on its behalf by

Bridget Phelan
Bridget Phelan
Director

Dolores Corcoran
Dolores Corcoran
Director

Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

1. GENERAL INFORMATION

Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Catherine Street, Youghal, Co. Cork, 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. 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small company.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

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 accruals basis.

Expenditure

All resources expended are accounted for on an accruals 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:

Land and buildings freehold	- 4% Straight line
Fixtures, fittings and equipment	- 20% Straight line

Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

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.

Taxation and deferred taxation

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

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

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

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

4. INCOME

4.1 DONATIONS AND LEGACIES

	Unrestricted Funds €	Restricted Funds €	2018 €	2017 €
Donations and legacies	250	-	250	1,315

4.2 CHARITABLE ACTIVITIES

	Unrestricted Funds €	Restricted Funds €	2018 €	2017 €
Income from charitable activities	266,698	-	266,698	109,065

4.3 INVESTMENTS

	Unrestricted Funds €	Restricted Funds €	2018 €	2017 €
Investments	3	-	3	2

4.4 OTHER INCOME

	Unrestricted Funds €	Restricted Funds €	2018 €	2017 €
Other income	35,009	-	35,009	36,859

5. EXPENDITURE

5.1 CHARITABLE ACTIVITIES

	Direct Costs €	Other Costs €	Support Costs €	2018 €	2017 €
Expenditure on charitable activities	-	-	-	-	129,405

Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

6. NET INCOME		2018	2017
		€	€
Net Income is stated after charging/(crediting):			
Depreciation of tangible assets		67,467	63,274
7. EMPLOYEES AND REMUNERATION			
The staff costs comprise:		2018	2017
		€	€
Wages and salaries		161,444	54,198
Social security costs		16,740	5,635
		178,184	59,833
8. TANGIBLE FIXED ASSETS			
	Land and buildings freehold	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 January 2018	1,202,813	141,035	1,343,848
Additions	2,500	26,333	28,833
At 31 December 2018	1,205,313	167,368	1,372,681
Depreciation			
At 1 January 2018	476,981	92,850	569,831
Charge for the year	48,213	19,254	67,467
At 31 December 2018	525,194	112,104	637,298
Net book value			
At 31 December 2018	680,119	55,264	735,383
At 31 December 2017	725,832	48,185	774,017
9. DEBTORS		2018	2017
		€	€
Trade debtors		2,660	1,609
Prepayments		5,599	4,431
		8,259	6,040
10. CREDITORS		2018	2017
Amounts falling due within one year		€	€
Trade creditors		1,928	4,619
Taxation and social security costs		11,291	5,400
Other creditors		125,510	107,627
Accruals		3,321	2,768
		142,050	120,414

Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta
NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

11.	GRANTS RECEIVABLE	2018 €	2017 €			
	Capital grants received and receivable					
	Increase in year	27,628	57,693			
	Amortisation					
	At 1 January 2018	744,562	742,082			
	Amortised in year	(60,339)	(55,213)			
	At 31 December 2018	684,223	686,869			
	Net book value					
	At 31 December 2018	711,851	744,562			
12.	FUNDS					
12.1	RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds €	Total Funds €			
	At 1 January 2017	104,837	104,837			
	Movement during the financial year	17,836	17,836			
	At 31 December 2017	122,673	122,673			
	Movement during the financial year	37,740	37,740			
	At 31 December 2018	160,413	160,413			
12.2	ANALYSIS OF MOVEMENTS ON FUNDS					
	Balance 1 January 2018 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2018 €	
	Unrestricted income					
	Unrestricted General	122,673	301,960	(264,220)	-	160,413
	Total funds	122,673	301,960	264,220	-	160,413
12.3	ANALYSIS OF NET ASSETS BY FUND					
	Fixed assets - charity use €	Current assets €	Current liabilities €	Long-term deferred income €	Total €	
	Unrestricted general funds	735,383	278,931	(142,050)	(711,851)	160,413
		735,383	278,931	(142,050)	(711,851)	160,413

Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

13. 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.

14. POST-BALANCE SHEET EVENTS

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

CUMANN NA DAOINE AONTAITHE CUIDEACHTA FAOI THEORAINN RATHAIOCHTA

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

NOT COVERED BY THE REPORT OF THE AUDITORS

Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT

for the year ended 31 December 2018

	Schedule	2018 €	2017 €
Income		301,957	147,239
Charitable activities and other expenses	1	(264,220)	(129,405)
		<u>37,737</u>	<u>17,834</u>
Miscellaneous income	2	3	2
Net surplus		<u><u>37,740</u></u>	<u><u>17,836</u></u>

Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Rathaiochta
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME

for the year ended 31 December 2018

	2018 €	2017 €
Miscellaneous Income		
Bank Interest	3	2

OVERALL CERTIFICATE

FOR ACCOUNTS WITH TYPED SIGNATURES

Company Name: Cumann na Daoine Aontaithe Cuideachta Faoi Theorainn Ráthaíochta

Company Number: 356977

FINANCIAL YEAR:

01/01/2018 - 31/12/2018

CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature: N Bray
Secretary

Signature: Dolores Corcoran
Director

Name: Nicola Bray
(Typed or block capitals)

Name: Dolores Corcoran
(Typed or block capitals)

Date: 04/07/2019

Date: 04/07/2019

(This document requires two signatures . The same person cannot sign as both Director and Secretary)