



Community Workers CLG
(A company limited by guarantee, without a share capital)

Directors' Report and Financial Statements

for the year ended 31 December 2017

Candor
Chartered Accountants and Registered Auditors
Harris House
IDA Business Park
Tuam Road
Galway
H91 RK5Y

Company Number: 235035

Community Workers CLG
(A company limited by guarantee, without a share capital)
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Community Workers CLG

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DIRECTORS AND OTHER INFORMATION

Directors

Sinead Smith (Resigned 13 February 2017)
Anastasia Crickley
Joseph Donohue (Resigned 3 October 2017)
Jamie Gorman
Siobhan O'Donoghue (Resigned 23 January 2017)
Oonagh McArdle
Aine Deeley
Mary Donoghue (Resigned 3 October 2017)
Mick Mooney (Resigned 3 October 2017)
Obert Mazaka
Veronica Fay
Siobhan McLaughlin
Catherine Lane (Appointed 3 October 2017)
Seanie Lambe (Appointed 3 October 2017)
Valerie McFarlane (Appointed 29 March 2018)

Company Secretary

Patricia Josephine Brennan

Company Number

235035

Registered Office and Business Address

Unit 6
Westside Resource Centre
Seamus Quirke Road
Galway
H91 C1KX
Ireland

Auditors

Candor
Chartered Accountants and Registered Auditors
Harris House
IDA Business Park
Tuam Road
Galway
H91 RK5Y

Bankers

Bank of Ireland
19 Eyre Square,
Galway

Community Workers CLG

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DIRECTORS' REPORT

for the year ended 31 December 2017

The directors present their report and the audited financial statements for the year ended 31 December 2017.

Principal Activity and Review of the Business

The company's principal activity is the promotion and support of community work as a means of intervention for social change through the operation of a national network and through the education of those involved in community development.

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

There has been no significant change in these activities during the year ended 31 December 2017.

Financial Results

The surplus for the year after providing for depreciation amounted to €23,787 (2016 - €2,522).

At the end of the year, the company has assets of €61,169 (2016 - €22,757) and liabilities of €17,182 (2016 - €2,557). The net assets of the company have increased by €23,787.

Directors and Secretary

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

Sinead Smith (Resigned 13 February 2017)
Anastasia Crickley
Joseph Donohue (Resigned 3 October 2017)
Jamie Gorman
Siobhan O'Donoghue (Resigned 23 January 2017)
Oonagh McArdle
Aine Deeley
Mary Donoghue (Resigned 3 October 2017)
Mick Mooney (Resigned 3 October 2017)
Obert Mazaka
Veronica Fay
Siobhan McLaughlin
Catherine Lane (Appointed 3 October 2017)
Seanie Lambe (Appointed 3 October 2017)

The secretary who served throughout the year was Patricia Josephine Brennan.

In accordance with the company's constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities. Employees are kept as fully informed as practicable about developments within the business.

Post Statement of Financial Position Events

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

Auditors

The auditors, Candor, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Community Workers CLG

(A company limited by guarantee, without a share capital)

DIRECTORS' REPORT

for the year ended 31 December 2017

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 Unit 6, Westside Resource Centre, Seamus Quirke Road, Galway, H91 C1KX.

Signed on behalf of the board

Oonagh McArdle
Director

Date: 7 June 2018

Aine Deeley
Director

Date: 7 June 2018

Community Workers CLG

(A company limited by guarantee, without a share capital)

DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2017

The directors are responsible for preparing the Directors' Report and 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 and promulgated by Chartered Accountants Ireland. 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 surplus or deficit 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 for the company financial statements and then apply them consistently;
- make judgements and 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 and 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.

Signed on behalf of the board

Oonagh McArdle
Director

Date: 7 June 2018

Aine Deeley
Director

Date: 7 June 2018

INDEPENDENT AUDITOR'S REPORT

to the Members of Community Workers CLG

(A company limited by guarantee, without a share capital)

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Community Workers CLG ('the company') for the year ended 31 December 2017 which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2017 and of its surplus 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", applying Section 1A of that Standard; 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 issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Small Entities, in the circumstances set out in note 4 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:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

to the Members of Community Workers CLG

(A company limited by guarantee, without a share capital)

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, 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 company or to cease operation, 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 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 concerns. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as 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.

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 Community Workers CLG
(A company limited by guarantee, without a share capital)

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.

GILLIAN CAROLAN
for and on behalf of
CANDOR

Chartered Accountants and Registered Auditors
Harris House
IDA Business Park
Tuam Road
Galway
H91 RK5Y

Date: 7 June 2018

Community Workers CLG

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INCOME STATEMENT

for the year ended 31 December 2017

	Notes	2017 €	2016 €
Income		130,267	99,936
Expenditure		(106,480)	(97,414)
Surplus for the year		<u>23,787</u>	<u>2,522</u>
Total Comprehensive Income		<u><u>23,787</u></u>	<u><u>2,522</u></u>

Approved by the board on 7 June 2018 and signed on its behalf by:

Oonagh McArdle
Director

Aine Deeley
Director

Community Workers CLG

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STATEMENT OF FINANCIAL POSITION

as at 31 December 2017

	Notes	2017 €	2016 €
Non-Current Assets			
Property, plant and equipment	7	-	665
Current Assets			
Cash and cash equivalents		61,169	22,092
Creditors: Amounts falling due within one year	8	(17,182)	(2,557)
Net Current Assets		43,987	19,535
Total Assets less Current Liabilities		43,987	20,200
Reserves			
Income statement		43,987	20,200
Equity attributable to owners of the company		43,987	20,200

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 on 7 June 2018 and signed on its behalf by:

Oonagh McArdle
Director

Aine Deeley
Director

Community Workers CLG

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STATEMENT OF CHANGES IN EQUITY

as at 31 December 2017

	Retained surplus	Total
	€	€
At 1 January 2016	17,678	17,678
Surplus for the year	<u>2,522</u>	<u>2,522</u>
At 31 December 2016	20,200	20,200
Surplus for the year	<u>23,787</u>	<u>23,787</u>
At 31 December 2017	<u>43,987</u>	<u>43,987</u>

Community Workers CLG

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

1. GENERAL INFORMATION

Community Workers CLG is a company limited by guarantee incorporated in the Republic of Ireland.

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2017 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

Income

Income primarily comprises grant income received from State and public bodies during the year in order to meet the company's day-to-day expenditure. Where grants relating to the current period are not received until the following period, the income is accrued on the Balance Sheet. The company also receives income in relation to memberships. Accordingly, membership income is recognised when the company has entitlement to the income, certainty of receipt and the amount can be measured with sufficient reliability. In the case of income receivable by way of membership contributions, income is recognised when the membership is received into the company's bank accounts or entered into the company's accounting records.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Computer equipment	-	33% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

The company is exempt from corporation tax as it has charitable status.

3. GOING CONCERN

The going concern status of the company is dependent on the continuing receipt of grants from its funding bodies; the financial statements have been prepared on the basis that the company will be funded for the foreseeable future.

4. PROVISIONS AVAILABLE FOR SMALL ENTITIES

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

Community Workers CLG

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

continued

5. OPERATING SURPLUS	2017	2016
	€	€
Operating surplus is stated after charging:		
Depreciation of property, plant and equipment	665	662
Deficit/(surplus) on foreign currencies	11	-
	<u><u> </u></u>	<u><u> </u></u>
6. EMPLOYEES	2017	2016
	Number	Number
Administration	3	3
	<u><u> </u></u>	<u><u> </u></u>
7. PROPERTY, PLANT AND EQUIPMENT	Computer equipment	Total
	€	€
Cost or Valuation		
At 31 December 2017	1,989	1,989
	<u> </u>	<u> </u>
Depreciation		
At 1 January 2017	1,324	1,324
Charge for the year	665	665
	<u> </u>	<u> </u>
At 31 December 2017	1,989	1,989
	<u> </u>	<u> </u>
Net book value		
At 31 December 2017	-	-
	<u><u> </u></u>	<u><u> </u></u>
At 31 December 2016	665	665
	<u><u> </u></u>	<u><u> </u></u>
8. CREDITORS	2017	2016
Amounts falling due within one year	€	€
Taxation	4,828	-
Other creditors	17	220
Accruals	2,337	2,337
Deferred Income	10,000	-
	<u><u> </u></u>	<u><u> </u></u>
	17,182	2,557
	<u><u> </u></u>	<u><u> </u></u>

Community Workers CLG

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2017

9. STATE FUNDING

Agency	Pobal
Sponsoring government department	Department of Rural and Community Development
Grant programme	Support National Organisation
Purpose of grant	General funding for running costs of the company
Total grant awarded	€269,648
Total grant received	€135,000
Grant taken to income in current financial statements	€90,000
Grant outstanding at end of current financial year	€ nil
Grant income deferred to following period	€ nil
Term	July 2016 to June 2019
Received year end	Year end 31 st December 2017
Capital grant	This is not a capital grant
Restriction on use	Restricted to fund costs to support and promote community work

Agency	Pobal
Sponsoring government department	Department of Rural and Community Development
Grant programme	Community Fund Programme
Purpose of grant	Support World Community Development Conference 2018
Total grant awarded	€ 6,000
Total grant received	€ 6,000
Grant taken to income in current financial statements	€ 6,000
Grant outstanding at end of current financial year	€ nil
Grant income deferred to following period	€ nil
Term	29/09/2017 to 27/07/2018
Received year end	Year end 31 st December 2017
Capital grant	This is not a capital grant
Restriction on use	Restricted to use for World Community Development Conference

Agency	Pobal
Sponsoring government department	Department of Rural and Community Development
Grant programme	Community Fund Programme
Purpose of grant	Support World Community Development Conference 2018
Total grant awarded	€ 10,000
Total grant received	€ 10,000
Grant taken to income in current financial statements	€ nil
Grant outstanding at end of current financial year	€ nil
Grant income deferred to following period	€ 10,000
Term	n/a
Received year end	Year end 31 st December 2017
Capital grant	This is not a capital grant
Restriction on use	Restricted to use for World Community Development Conference

10. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 31 December 2017.

Community Workers CLG

(A company limited by guarantee, without a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

continued

11. EVENTS AFTER END OF REPORTING PERIOD

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

12. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 7 June 2018.

COMMUNITY WORKERS CLG

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

NOT COVERED BY THE REPORT OF THE AUDITORS

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Community Workers CLG

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

TRADING STATEMENT

for the year ended 31 December 2017

	Schedule	2017 €	2016 €
Income		<u>130,267</u>	<u>99,936</u>
Gross Percentage		<u>100.0%</u>	<u>100.0%</u>
Overhead expenses	1	<u>(106,480)</u>	<u>(97,414)</u>
Net surplus		<u><u>23,787</u></u>	<u><u>2,522</u></u>

Community Workers CLG

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 1 : OVERHEAD EXPENSES

for the year ended 31 December 2017

	2017	2016
	€	€
Administration Expenses		
Wages and salaries	67,944	71,699
Social welfare costs	7,160	-
Rent payable	3,120	2,820
Insurance	721	626
Stationery and software	795	772
Postage	46	-
Website and publicity	3,380	281
Publications	1,478	4,094
Summerschool costs	-	1,029
Telephone	775	818
Computer costs	-	999
Meetings and workshops	-	485
Launches	-	380
Travelling and subsistence	5,142	8,482
Legal and professional	-	308
Consultancy fees	-	40
Bank charges	290	300
Paypal charges	873	-
Profit/loss on exchange	11	-
General expenses	200	(113)
Participant costs	112	-
Venue hire - meetings	1,202	-
World conference co-ordination	9,900	-
Subscriptions	305	944
Auditor's remuneration	2,361	2,788
Depreciation of property, plant and equipment	665	662
	<u>106,480</u>	<u>97,414</u>

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<http://www.virtualcabinetportal.com/WhatsUTC>

Signature 1

Signed by Áine Deely using authentication code Y1YyZD82cUpcRHlc at IP address 51.171.7.154, on 2018/06/08 10:43:31 Z.

Áine Deely's e-mail address is: amdeely@gmail.com.

Signature 2

Signed by Oonagh McArdle using authentication code Q2Q/WjJ1SUE+XFxs at IP address 213.202.181.205, on 2018/06/08 16:01:11 Z.

Oonagh McArdle's e-mail address is: oonagh.mcardle@nuim.ie.