

Registered number: 186468
Charity number: 20029067

CENTER FOR INDEPENDENT LIVING CLG
(A company limited by guarantee)

TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

CENTER FOR INDEPENDENT LIVING CLG

(A company limited by guarantee)

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CENTER FOR INDEPENDENT LIVING CLG

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Trustees	Desmond Kenny, Chairperson Selina Bonnie, Vice Chair Dermot Hayes (resigned 2 November 2020) Michael Nestor (resigned 2 November 2020) Gordon Ryan Audrey Brodigan John Roche Sinead Murtagh Jacqui Browne (appointed 2 November 2020) Seonaid Ó Murchadha (appointed 2 November 2020) Brian Dalton (appointed 2 November 2020) Anne Flanagan (appointed 2 November 2020) Bridget Marian Maloney Nolan (resigned 2 November 2020) Sarah Fitzgerald
Company registered number	186468
Charity registered number	20029067
Registered office	Carmichael Center North Brunswick Street Dublin 7
Company secretary	Sarah Fitzgerald
Independent auditors	Woods Delaney & Partners Ltd Chartered Accountants and Registered Auditors Grattan Street Portlaoise Co. Laois
Bankers	Bank of Ireland 371 North Circular Road Phibsboro Dublin 7

EXECUTIVE CHAIRPERSON'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

2020 was a hugely challenging year for everyone due to the Covid-19 pandemic, but was also a year of exceptional growth for ILMI as a collective. Facing the challenges due to an unprecedented public health crisis, as a Movement we responded by creating and maintaining vibrant online spaces for discussion, learning and connection that will sustain us beyond 2020.

Before the Covid19 pandemic, ILMI planned for the 2020 general election in January and February by organising hustings for disabled people to hear how candidates would advance disability rights if elected. Successful events took place in Cork, Letterkenny, Galway City, Loughrea, Ennis and Dublin. Coupled with ILMI's election manifesto and our Submission to the development of a Programme for Government we ensured that politicians heard the voice of disabled people.

Over the course of 2018 and 2019, we had begun to use Zoom to support member participation in our work to supplement face-to-face meetings, so when COVID-19 struck, ILMI was better placed than most NGOs to respond positively to continue to engage disabled people.

The creativity of our staff meant that from March onwards, we created a multitude of online spaces. Our ONSIDE cross-border project led the charge, shifting all social and inclusion and digital skills training online. Our staff showed enormous resilience and proved to our partner organisations that ONSIDE not only could face the challenges of Covid19, but grow by adapting and delivering all aspects of the project online. ONSIDE continues into its second year as a model of best practice in building online social inclusion for disabled people. The model of developing county platforms for the ONSIDE areas was hugely successful in connecting disabled people online, so it was adapted successfully in Longford, Galway, Clare and Offaly. In 2021 we hope to expand this approach in many other areas.

Right from the start of the first lockdown, we spoke to as many of our members as possible on the phone and made sure they were aware of our plans to move operations online. Responding to people's needs we created online workshops in the following topics: photography, art, yoga, mindfulness, Spanish classes, creative writing, nutrition and keep fit classes. We were also able to continue providing training for people leading their Personal Assistance Service. Some of these activities were made possible from Covid19 funding made available from the Community Foundation of Ireland, Leitrim County Council, Longford County Council and Galway City Council. In September we began a series of social nights, which have brought in a range of fascinating guest speakers for music, wit and wisdom as a way of bringing an element of fun into the Movement, and given their success, we will continue with these next year.

One of our most successful spaces happened early in lockdown, when we created an ILMI film club. It was clear from these discussions that there was a huge appetite to share the stories that connected disabled activists across the decades.

From this we interviewed twelve disabled activists, and the resulting podcasts give a voice to some of the history of disability activism in Ireland, called Conversations About Activism and Change.

ILMI created a number of vibrant peer-led spaces over the course of 2020: a peer space for discussions on PAS, an ILMI youth collective and an ILMI women's group. We also worked with Full Spectrum to promote the first online space for LGBT+ disabled people, which was a huge success.

Zoom allowed disabled people to be fully involved in many policy discussions over 2021, including a Submission to the Committee on Covid-19 and the Disability Matters Committee as well as our PAS group directly feeding into HSE responses to Covid19. We also created a space to develop a submission to the Dying with Dignity Bill which will be submitted in the New Year.

We also continued to meet with elected representatives and work with members to have motions in support of a right to Personal Assistance passed at local authorities to keep momentum building on our #PASNOW campaign. On the 3rd of December we supported members in Galway, Longford, Offaly and Cork to engage with elected representatives to ensure that disabled people continue to have their voices heard. One of our last online seminars in 2020 had a panel discussion of Suzy Byrne, Steve Daunt and Mik Scarlet and MC Ellis Palmer lead into the development of an ILMI paper on the representation of disabled people in the media. Zoom also allowed ILMI to hold a successful online AGM and board elections in October and also an EGM in November to ratify a new constitution.

ILMI secured funding from Rethink Ireland and IHREC to run two exciting new initiatives: "Strategies for Change" and "Making Inclusion a Reality". These projects will allow ILMI to continue to be at the forefront of

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**EXECUTIVE CHAIRPERSON'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

developing exciting new models for change in 2021. They are two of the many exciting projects we will work on over the course of next year, which also includes ILMI being actively part of the DPO coalition as we work collectively to develop a shadow report to the State's report to the CRPD committee. One of our last events of 2020 was to launch the steering groups of local DPOs in Leitrim and Donegal, with a hugely successful online launch. This exciting initiative was based on a partnership approach with Leitrim Development Company which we will continue to support over the course of 2021.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
Desmond Kenny
Executive Chairperson

Date:

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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their annual report together with the audited financial statements of the Center for Independent Living Company Limited by Guarantee for the year 1 January 2020 to 31 December 2020.

Trustees

The names of the persons who at any time during the financial year were trustees of the company are as follows:

Desmond Kenny
Selina Bonnie
Dermot Hayes
Michael Nestor
Gordon Ryan
Audrey Brodigan
John Roche
Sinead Murtagh
Jacqui Browne
Seonaid Ó Murchadha
Brian Dalton
Anne Flanagan
Bridget Marian Maloney Nolan
Sarah Fitzgerald

Principal activities

The primary activity of the company continued to be the empowerment of people with disabilities through the promotion and development of services.

The Company is limited by guarantee and does not have a share capital.

Development and performance

The results for the year are set out in the profit and loss account.

Assets and liabilities and financial performance

The financial position is set out in the balance sheet.

Principal risks and uncertainties

In common with similar companies operating in this sector, the company depends on government funding in order to continue with its activities. The government has committed itself to funding this organisation up to 31 December 2020. The trustees are optimistic that the company will retain its current level of funding for the foreseeable future.

Dividends

During the financial year the trustees have not paid any dividends or recommended payment of a final dividend.

Accounting records

The measures taken by the trustees to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of 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 accounting records of the company are located at Carmichael Centre, North Brunswick Street, Dublin 7.

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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Relevant audit information

In the case of the persons who are trustees at the time this report is approved in accordance with section 332 of Companies Act 2014:

- So far as each trustee is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- Each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
Gordon Ryan
Trustee

.....
Sarah Fitzgerald
Trustee

Date:

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the Trustees to prepare financial statements for each financial year. Under the law, the Trustees have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and in compliance with the Statement of Recommended Practice 'Accounting and Reporting for Charities', effective 1 January 2019.

Under company law, the trustees 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 financial year end date of the profit and loss of the Company for that financial year end and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees 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 profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Trustees' 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.

Approved by order of the members of the board of Trustees and signed on its behalf by:

.....
Gordon Ryan
Trustee

.....
Sarah Fitzgerald
Trustee

Date:

CENTER FOR INDEPENDENT LIVING CLG

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INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CENTER FOR INDEPENDENT LIVING CLG

Opinion

We have audited the financial statements of Center for Independent Living CLG, which comprise the Statement of Financial Activities for the financial year ended 31 December 2020, the Statement of Financial Position, the Statement of Cash Flows as at 31 December 2020, and the related notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their presentation of the financial statements is Irish law and accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in Ireland).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure 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 prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We have 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 the financial statements in Ireland, including the Ethical Standard issue 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 Trustees' 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 charitable 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 Trustees with respect to going concern are described in the relevant sections of this report.

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CENTER FOR INDEPENDENT LIVING CLG
(CONTINUED)**

Other information

The Trustees 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.

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.

Matters on which we are required to report by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

Based on our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's report.

Based on our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's report.

Responsibilities of the management and those charged with governance for the financial statements

As explained more fully in the Trustees' responsibilities statements, management is responsible for the preparation of the financial statements which give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland, including FRS 102, and for such internal control as they determine necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 intend to liquidate the company or cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company's financial reporting process.

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CENTER FOR INDEPENDENT LIVING CLG
(CONTINUED)**

Responsibilities of the auditor for the audit of the financial statements

The auditor's 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 individual or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. The Auditor shall

- 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 of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' 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 charitable 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 Auditors' 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 Auditors' report. However, future events or conditions may cause the charitable 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.

The Auditor shall 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.

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF CENTER FOR INDEPENDENT LIVING CLG
(CONTINUED)**

The purpose of our report 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 auditor's 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.

Noel Delaney, FCA

for and on behalf of

Woods Delaney & Partners Ltd

Chartered Accountants and Registered Auditors

Grattan Street

Portlaoise

Co. Laois

Date:

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
Income from:					
Donations and legacies	4	12,872	549,760	562,632	371,303
Total income		<u>12,872</u>	<u>549,760</u>	<u>562,632</u>	<u>371,303</u>
Expenditure on:					
Charitable activities	5	-	549,023	549,023	378,535
Total expenditure		<u>-</u>	<u>549,023</u>	<u>549,023</u>	<u>378,535</u>
Net surplus before transfers		12,872	737	13,609	(7,232)
Net income/(expenditure)		<u>12,872</u>	<u>737</u>	<u>13,609</u>	<u>(7,232)</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>12,872</u>	<u>737</u>	<u>13,609</u>	<u>(7,232)</u>
Reconciliation of funds:					
Total funds brought forward		84,831	-	84,831	92,063
Net movement in funds		12,872	737	13,609	(7,232)
Total funds carried forward		<u>97,703</u>	<u>737</u>	<u>98,440</u>	<u>84,831</u>

All amounts relate to continuing operations.

There was no other comprehensive income for 2020 (2019 - €Nil).

The notes on pages 13 to 23 form part of these financial statements.

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REGISTERED NUMBER: 186468

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	2020 €	2019 €
Fixed Assets			
Tangible assets	9	3,035	1,834
		<u>3,035</u>	<u>1,834</u>
Current Assets			
Debtors	10	150	2,613
Cash at bank and in hand		234,583	212,378
		<u>234,733</u>	<u>214,991</u>
Creditors: amounts falling due within one year	11	(139,328)	(131,994)
Net current assets		<u>95,405</u>	<u>82,997</u>
Total assets less current liabilities		<u>98,440</u>	<u>84,831</u>
Total net assets		<u><u>98,440</u></u>	<u><u>84,831</u></u>
Capital and reserves			
Capital Reserves	12	90,056	90,056
Restricted funds	12	737	-
Unrestricted funds	12	7,647	(5,225)
Total funds		<u><u>98,440</u></u>	<u><u>84,831</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Gordon Ryan
Trustee

.....
Sarah Fitzgerald
Trustee

Date:

The notes on pages 13 to 23 form part of these financial statements.

CENTER FOR INDEPENDENT LIVING CLG

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

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Carmichael Center, North Brunswick Street, Dublin 7.

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 company meets the definition of a public benefit entity under FRS 102.

The company is a registered charity and hence the reports and results are presented in a form which complies with the guidance included within the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) FRS 102.

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 (see note 3).

The financial statements are prepared on a going concern basis.

The financial statements are presented in Euro (€) which is also the functional currency of the company.

The following principal accounting policies have been applied:

2.2 Income/funds

The company receives income under the following headings:

Unrestricted income consists of general funds which are expendable at the discretion of the Board in furtherance of the objectives of the company.

Restricted income are funds which are to be used in accordance with specific restrictions imposed by the donor.

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

2. Accounting policies (continued)

2.3 Recognition of income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the company has been notified in writing of both the amount and the settlement date. In the event that a donation is subject to conditions that require a level of performance before the company is entitled to the funds, the income is deferred and not recognised until either the conditions are fully met, or the fulfilment of those conditions is wholly within the control of the company and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company, this is normally upon notification of the interest paid or payable by the bank.

2.4 Recognition of expenditure

Expenditure is analysed between raising funds and charitable activities.

The costs of each activity have been separately accumulated and disclosed based on location. Expenditure is recognised in the financial year to which it relates. Expenditure incurred but unpaid at the balance sheet date is included in accruals and other creditors. Charitable expenditure comprises all expenditure incurred by the group in meeting its charitable objectives as opposed to the costs of raising funds to finance these activities.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Fair values are determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. If there is no market-based evidence of fair value because of the specialised nature of the tangible fixed asset and it is rarely sold, except as part of a contributing business, a Company may need to estimate fair value using an income or depreciated replacement cost approach.

Gains and losses on revaluation are recognised in the Statement of financial activities, with a separate revaluation reserve being shown in the Statement of funds note.

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

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation (continued)

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

Depreciation is provided on the following basis:

Fixtures and fittings	- 25%
-----------------------	-------

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.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying Value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

2.6 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.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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

2. Accounting policies (continued)

2.8 Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangements constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where instruments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business term or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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

2. Accounting policies (continued)

3. Judgments in applying accounting policies and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgments and estimates. The items in the financial statements where these judgments and estimates have been made include:

Significant management judgemental

Classification and analysis of restricted and unrestricted income and corresponding expenditure
Determining appropriate classification of income as being restricted or unrestricted in line with donor's contracted stipulations is a significant judgment applied by management. Thorough reviews of agreements are performed by management to ensure appropriate analysis and expenditure in line with same.

Estimates and assumptions

Useful lives of depreciable assets

The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of fair values and residual values. The directors annually review these asset lives and adjust them as necessary to reflect current thinking on remaining lives in light of technological change, prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have significant impact on depreciation charges for the period. It is not practical to quantify the impact of change in asset lives on an overall basis, as asset lives are individually determined, and there are a significant number of assets lives in use. The impact of any change would vary significantly depending on the individual change in assets and the classes impacted.

4. Donations and legacies

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €	<i>Total funds 2019 €</i>
Grant Funding	<u>12,872</u>	<u>549,760</u>	<u>562,632</u>	<u>371,303</u>

CENTER FOR INDEPENDENT LIVING CLG

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

5. Charitable activities

Fundraising trading expenses

	Restricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
Wages and salaries	406,949	406,949	262,829
Employer's PRSI contributions	44,713	44,713	28,843
Governance Costs	4,361	4,361	4,302
Office costs	24,920	24,920	23,937
Marketing costs	20,264	20,264	19,792
IT & Communication Costs	16,095	16,095	9,456
Other Staff Costs	13,084	13,084	23,614
Professional fees & other	18,637	18,637	5,762
	<u>549,023</u>	<u>549,023</u>	<u>378,535</u>

6. Operating deficit

	2020 €	2019 €
Operating deficit is stated after charging/(crediting):		
Depreciation of tangible assets	<u>907</u>	<u>985</u>

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

7. Employees

	2020 €	2019 €
Wages and salaries	406,949	262,829
Social security costs	44,713	28,843
	<u>451,662</u>	<u>291,672</u>

The average number of persons employed by the Company during the year was as follows:

	2020 No.	2019 No.
Staff	<u>13</u>	<u>7</u>

Capitalised employee costs during the financial year amounted to €Nil (2019 - €Nil).

The number of staff whose emoluments, as defined for taxation purposes (basic pay, vehicle and medical insurance benefits), amounted to over €60,000 in the year were as follows:

	2020 No.	2019 No.
60,000 - 69,000	1	1
70,000 - 79,000	-	-
80,000 - 89,000	-	-
90,000 - 99,000	<u>-</u>	<u>-</u>

8. Taxation

The company is a registered charity under the Taxes Consolidation Act 1997, with a charity number CHY10969. As such the company is exempt under Section 76 and 78 Taxes Consolidation Act 1997 from corporation tax arising on any surplus if income arising.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

9. Tangible fixed assets

	Fixtures, fittings & equipment €
Cost or valuation	
At 1 January 2020	41,106
Additions	2,108
At 31 December 2020	<u>43,214</u>
Depreciation	
At 1 January 2020	39,272
Charge for the year	907
At 31 December 2020	<u>40,179</u>
Net book value	
At 31 December 2020	<u><u>3,035</u></u>
<i>At 31 December 2019</i>	<u><u>1,834</u></u>

10. Debtors

	2020 €	2019 €
Due within one year		
Prepayments and accrued income	150	2,613
	<u>150</u>	<u>2,613</u>

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

11. Creditors: Amounts falling due within one year

	2020 €	2019 €
Trade creditors	1,306	48
Taxation and social insurance	11,662	18,805
Accruals	11,679	4,897
Deferred income	114,681	108,244
	139,328	131,994

12. Statement of funds

	Balance at 1 January 2020 €	Income €	Expenditure €	Balance at 31 December 2020 €
Unrestricted funds				
General Funds - all funds	(5,225)	12,872	-	7,647
Capital reserves	90,056	-	-	90,056
	84,831	12,872	-	97,703
Restricted funds				
Restricted Funds - all funds	-	549,760	(549,023)	737
Total of funds	84,831	562,632	(549,023)	98,440

13. Analysis of cash and cash equivalents

	2020 €	2019 €
Cash in hand	243,583	212,378

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

14. Reconciliation of net movement in funds to net cash flow from operating activities

	2020 €	2019 €
Net income/expenditure for the period (as per Statement of Financial Activities)	13,609	(7,232)
Adjustments for:		
Depreciation charges	907	985
Other interest receivable and similar income	18	(33)
Increase/(decrease) in accrued expenses	6,782	(4,983)
Decrease/(increase) in debtors	2,463	(1,235)
Increase in creditors	552	109,796
Interest received	(18)	33
Net cash provided by operating activities	<u>24,313</u>	<u>97,331</u>

15. Analysis of cash and cash equivalents

	2020 €	2019 €
Cash in hand	234,583	212,378
Total cash and cash equivalents	<u>234,583</u>	<u>212,378</u>

16. Analysis of changes in net debt

	At 1 January 2020 €	Cash flows €	At 31 December 2020 €
Cash at bank and in hand	212,378	22,205	234,583
	<u>212,378</u>	<u>22,205</u>	<u>234,583</u>

CENTER FOR INDEPENDENT LIVING CLG

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

17. 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 towards the assets of the company in the event of liquidation.

18. Post balance sheet events

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

19. Controlling party

The directors and members are the ultimate controlling party over the company.

20. Approval of financial statements

The board of directors approved these financial statements for issue on

CENTER FOR INDEPENDENT LIVING CLG**(A company limited by guarantee)**

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020	2020	2019	2019
	€	€	€	€
Income				
HSE Core Funding	249,676		250,476	
Onside Income	264,382		120,794	
GDIL	20,571		-	
Innovate Together/ Rethink Project	9,323		-	
IHREC	5,808		-	
Other Grants	12,872		-	
Other interest receivable	-		33	
	<hr/>	<hr/>	<hr/>	<hr/>
		562,632		371,303
Administrative Expenses				
Wages and salaries	406,949		262,829	
Employer's PRSI contributions	44,713		28,843	
Staff training / professional memberships	60		1,410	
Recruitments costs	1,422		-	
Rent payable	12,502		14,258	
Room hire	5,892		3,800	
Insurance	2,873		1,615	
Repairs and maintenance	1,752		227	
Publications & materials	1,653		2,981	
Advertising / promotional video	320		4,220	
Printing, postage and stationery	620		2,160	
Telephone	12,336		6,211	
Website / Internet costs	8,386		3,808	
IT Costs	3,759		3,245	
Other office costs	188		892	
Transport, travel, and subsistence	10,317		22,204	
Legal and professional fees	11,312		813	
Governance & annual report	774		707	
Accountancy and payroll services	6,633		4,557	
Auditors remuneration	3,348		3,595	
Bank charges	202		184	
Events / conferences	541		8,783	
General Expenses	357		158	
Memberships / subscriptions	133		50	
Depreciation of tangible assets	907		985	
On-line Workshops	9,364		-	
E-working	1,285		-	

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**INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 €	2020 €	2019 €	2019 €
Office catering supplies	186		-	
Board costs	239		-	
	<hr/>	<hr/>	<hr/>	<hr/>
		549,023		378,535
Total expenditure		<hr/> 549,023		<hr/> 378,535
Net income/(expenditure) before taxation for the reporting period		<hr/> 13,609		<hr/> (7,232)
Surplus/(Deficit) for the reporting period		<hr/> 13,609		<hr/> (7,232)