RESPOND Support
Care, Education, Family, Community

Annual Report
2018

Care • Education • Family • Community

Respond (Support) CLG is a company limited by guarantee and registered in 1993.

Registration Number: 06013
Charity Number: CHY 10864
CRA Number: 20028466
Registered Office: Johns College, The Folly, Waterford

Respond (Support) CLG Directors 2018	Date Appointed
Tom Dilleen	July 2003
Brian Swift	July 2016
Dr Cathleen Callanan	July 2016
Eddie Matthews	July 2016
Danette Connolly	July 2016
Brendan Cummins	December 2016
Redmond O' Donoghue	November 2017
Sean Ryan	November 2017

Respond (Support) CLG is a company limited by guarantee and registered in 1993.
Registration Number: 06013 Charity Number: CHY 10864 CRA Number: 20028466
Registered Office: Johns College, The Folly, Waterford

Company Secretary: Patrick Redmond O' Donoghue

Brendan Cummins was appointed Chair on the 4th December 2018. Sincere thanks to our outgoing Chair Brian Swift, resigned 4th December 2018.

By way of Board Meeting held on Wednesday the 12th December 2018 the Directors of Respond (Support) agreed that following the reunification of the operations of the Companies Respond and Respond (Support) as of 1st January 2019 that the two legal entities would be maintained and overseen by a unitary Board and the following formed the Board of Respond (Support) effective as from January 2019:

- Brendan Cummins
- Cathleen Callanan
- John O'Connor
- Joseph O'Connor
- Noel Kelly
- Daniel Vincent McCarthy
- Michael Anglim
- Cathleen Callanan

Auditors: PriceWaterhouseCoopers
Solicitors: McCann Fitzgerald Solicitors, Advocat Compliance Services
Bankers: AIB, Ulster Bank

Contents


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Foreword

Welcome to Respond (Support) CLG Annual Report for 2018.

The need for housing and community-based services has never been greater. What we in Respond (Support) CLG do is all about people and the communities around them. It is vital that new housing developments, so badly needed, also have vital community infrastructure such as those that Respond (Support) CLG provide – Early Childhood Care and Education Services, Day Care Centres for Older People, Refugee Resettlement Services and Family Support.

We work to promote social inclusion, integration and self-sufficiency. Local services such as these can be the glue that creates and binds a community together.

In Respond (Support) CLG, our focus has remained on service delivery and development. We have continued to ensure services of the highest standard, providing them efficiently and cost effectively to those who need them the most. 711 children used our Early Years and Afterschool services daily, and 200 older people availed of our Day Care Centres. 174 people engaged with our Family Support programmes.

Highlights this year

Respond (Support) CLG opened two new Early Childhood Care and Education services in 2018. The first service, Acorns Early Years, in Waterford City, was in response to the shortage of places for children under the age of three. This service, which opened in January, has created an additional 96 affordable childcare places in the community, providing children from 9 months to 12 years with high quality early education and care. This year also saw us branch into a new model of school age service delivery with the opening of The Den After-school in Bunscoil Rís Primary School, New Ross. This service created an additional 25 school age places in the area and provides wraparound care facilities for families. This model of school age childcare within a school setting represents an interagency approach by optimising local resources and meeting the needs of communities.

Our Family Support Team established Battview Matters After-School in 2018 following a survey of families in the geographical area on the North side of Charleville, Hillview Drive and Batt Donegan Place. A need was identified for homework supports for primary school children and there are 12 children from the locality attending the afterschool service two afternoons a week. We also partnered with "Buddy Bench" where we established a very effective befriending programme between locals and refugee individuals and families. In participating, the families established local links and developed language skills, enhancing their integration.

Our community in Nethercross Day Care did wonderful work as staff, clients and family members secured €29,000 towards the cost of a new bus, through fundraising activities. The activities also added a new dimension of entertainment and social inclusion for the service.

Our staff are the key to our service delivery and they deliver these services with great dedication and professionalism. Respond (Support) CLG recognise that the childcare sector is forever evolving and that a quality delivery of service is paramount for the children we work with. We introduced a tiered pay scale to reward higher qualifications in Early Childhood Care and Education following a review of reward and recognition in 2018. This has improved staff retention ensuring we retain key employees.

Thank you

We wish to thank the Directors and staff of the organisation for their considerable work and commitment. We would like to thank the Health Service Executive, Pobal, Tusla, the Department of Justice and Equality and the European Union Asylum, Migration and Integration Fund for their continued support to Respond (Support) CLG.

Improving Lives

Early Childhood Care & Education

We are committed to providing high quality and affordable early education and childcare as a leading community Early Childhood Care and Education provider. Our settings create safe, nurturing and stimulating environments that reflect the needs of all children while creating co-learning opportunities between the family home and setting. Throughout 2018, we provided over 700 childcare and school age places to families in nineteen services nationally. We achieved our aim of ensuring that every child has the opportunity to experience early education by creating a number of childcare places under the Access and Inclusion Model (AIM) that facilitates children with additional needs to access early education in their own community.

Quality Matters

In 2018, we continued our focus on developing a culture of evidence informed practice in partnership with Better Start the National Quality Development Programme under the Department of Children and Youth Affairs (DCYA). Following consultation with our teams, we designed and facilitated a number of national community practice sessions that brought practitioners from across our 19 services together for peer support and learning. Our experience tells us that delivering high quality service provision requires a whole team approach to improving quality. This collaborative process resulted in the establishment of a designated quality liaison person (QLP) in each of our services that maintains and drives the quality agenda in their service.

Growth and Development

2018 was a year of growth with the opening of two new services. In response to the shortage of places for children under the age of three in Waterford City, we opened Acorns Early Year Service in January. This service provides high quality early education and care for children age 9 months to 12 years and has created an additional 96 affordable childcare places in the community. In May 2018, we were delighted to branch into a new model of school age service delivery with the opening of The Den After-school in Bunscoil Rís Primary School, New Ross. This service provides wraparound care facilities for families while creating an additional 25 school age places in the area. This model of school age childcare within a school setting represents an interagency approach by optimising local resources and meeting the needs of communities.

Impact

19 Services	
Full Day Care	3
Combined Pre-school & School Age Services	5
Pre-school Services	5
School Age Services	6
No. of children accessed services in 2018	703
0-5 Years	410
5-12 years	293


PARTYTIME
BOUNCING CASTLES
50
25
SLEEP

Family Support

Respond (Support) CLG's Family Support services focus on the life course of the family unit. Our Family Support practice is rooted in the Five National Outcomes for Children & Young People[1]. These are:

1. Active and healthy with physical and mental well-being
2. Achieving full potential in all areas of learning and development.
3. Safe and protected from harm.
4. Have economic security and opportunity.
5. Connected, respected and contributing to their world.

We aim to support parents as the child's primary care giver. We provided 1-1 support work for families in particular need of support.

Our focus is on supporting parents in their role, to enhance developmental opportunities and outcomes for children, parents and families. Parents are the foundation for good child outcomes and have significant influence, particularly in the early years of children's lives. Effective parenting support can mitigate some of the more negative impacts of intergenerational poverty. We are committed to supporting families to parent confidently and positively and we see this as one of the primary and most effective supports that we can provide. The range of programmes provided and the number of families attending is as follows:

Introduction to Personal Development	15
Parents Peer Support Groups	21
Parent & Toddler Groups	28
After school programme	12
Just for Mums Programme	15
Gardening / Allotment groups	24
Managing Stress / Personal Wellbeing	23
Cooking Programmes – Cook It	10
Computer programmes	6
Women's groups	14
Gymboree Fitness	6

Area	Number of families	Number of 1-1 Work
Cork	77	12
Limerick / Longford	52	7
Waterford	45	6

In addition to programmed courses, we celebrated a number of estate-based events such as Summer Fun Days, Christmas parties, International Children's Day, and National Bike week.

2018 Highlights

Battview Matters After School was estalished following a survey of families in the geographical area on the North side of Charleville, Hillview Drive and Batt Donegan Place – both social housing estates.

A need was identified for homework supports for primary school children. This is an integrated initiative funded through working with partner organisations TUSLA, Ballyhoura Development CLG and Cork County Council over a three year peroid. There are currently 12 children from the locality attending the afterschool service two afternoons a week.

Family Support services engaged in parent and child activity groups for families living in Suaimhneas Family Hub, which caters for particularly vulnerable families who are homeless. The group included art and crafts, baking, cooking, and encouraging gentle parenting skills through the parents plus programme. The group emphasised the importance of parents playing with their children, getting to know them, praising, and encouraging their young person.

1 *Better Outcomes, Brighter Futures: The National Policy Framework for Children and Young People, 2014-2020 (DCYA).*


CHICAGO
USA

Refugee Resettlement

The conflict in Syria is a significant humanitarian crisis of our time. Hundreds of thousands of people have tragically lost their lives and more than 11 million people have suffered displacement. As a result, approximately 5.5 million[2] people have fled the region seeking refuge and safety. In response, the Irish Government committed to receiving 4,000 refugees, from the area, between 2016 and 2019. The Irish Refugee Protection Programme (IRPP) was established in 2015 to oversee the programme. Respond (Support) CLG began working with the IRPP, Kilkenny County Council and Waterford County Council as the implementing partner in both counties.

When families first come to Ireland, they are accommodated in an Emergency Reception and Orientation Centre (EROC) where they participate in a language, culture and orientation programme facilitated by the Department of Justice and Equality. We begin working with families once they are housed in the Local Authority area. We provide a Resettlement Support Worker and an Intercultural Worker/Translator to assist the families to integrate into their new communities. The programme is guided by an Interagency working group comprising of the Local Authority, Department of Social Protection, the Education and Training Board, TUSLA Child and Family Agency, the Gardai, County Childcare Committee, Health Services Executive, Department of Justice and Equality and Respond (Support) CLG. Such interagency cooperation ensures that the families are adequately supported in their integration.

The table below shows the number of families, individuals and number of locations in each county.

	Families	Individuals	Locations
Kilkenny	26	142	8
Waterford	31	107	3

One of the highlights of 2018 was the partnership with Buddy Bench. Buddy Bench offers school based child-led positive mental health programmes. In partnership with Respond (Support) CLG they developed a programme, called 'Building a Nest' for schools with refugee children enrolled. The programme focussed on giving positive messages of acceptance and of sending these messages home via the children.

Respond (Support) CLG established a very effective befriending programme between locals and refugee individuals and families. In taking a partnership approach, we worked with local Family Resource centres and volunteer centres to recruit and train volunteers to befriend families living locally. 14 families were engaged with a volunteer befriender. In participating, the families established local links, developed language skills, enhancing their integration.

In August of 2018 families from across Kilkenny were supported in attending the Kilkenny Arts Festival while in Waterford, families attended the Taste of the South East food festival. One of the families from Waterford exhibited a 'Taste of Syria' at the event and featured in the programme of events.

2 *https://data2.unhcr.org/en/situations/syria*

Day Care Services

It is widely accepted that older people want to continue to live in their own home throughout their lives with confidence, security and dignity. Day Care provides a regular care option outside the home, where clients can socialise with peers and contribute to their community. As social isolation is a major contributor to poor mental health, Day Care is a vital tool to combat loneliness in this vulnerable age group.

The Day Care services we provide are local and community based, providing nursing care and social support, health monitoring, activities, meals for clients and short-term but regular respite for often stressed and fatigued family carers. Our Day Care Services provide a host of basic and additional integrated services, offering improved value for money and a low cost option, vital for future service planning in the face of a demographically growing older population and limited public funding reserves.

	Blackpool, Cork	La Verna, Baldoyle	Nethercross, Finglas	Total
Daily Attendance	12	19	18	**49**
Weekly	52	85	63	**200**

N.B. Weekly attendance refers to the number of unique individuals rather than the number of places offered as some clients attend more than once per week.

2018 Highlights

LA VERNA

- We received lottery funding for Siel Blue activity classes, which were hugely beneficial to our cognitively impaired clients.
- The Manager completed her Post Graduate Diploma in Gerontological Nursing with Royal College of Surgeons Ireland (RCSI) and Beaumont Hospital, which expanded knowledge and expertise on future community-based healthcare initiatives in best practice in the area of older persons care.

La Verna

NETHERCROSS

- Staff, clients and family members secured €29,000 towards the cost of a new bus, through fundraising activities. The activities also added a new dimension of entertainment and social inclusion for the service.
- Extended the premises by renovating vacant rooms. This will allow for further expansion in 2019.

BLACKPOOL

- Development of a Ladies Day on Tuesdays and a separate Gentlemen's Club on Wednesdays. This has increased the attendance and participation, particularly of men.
- Involvement of clients in gardening in the rooftop garden was particularly welcome as it provided an extra outlet for some clients.

Acknowledging Our Team

Respond (Support) CLG employ 114 staff across a range of services. Of these, we employ 76 of the staff in the Early Childhood Care and Education Sector. The other sectors we serve are Day Care, Family Support and Resettlement.

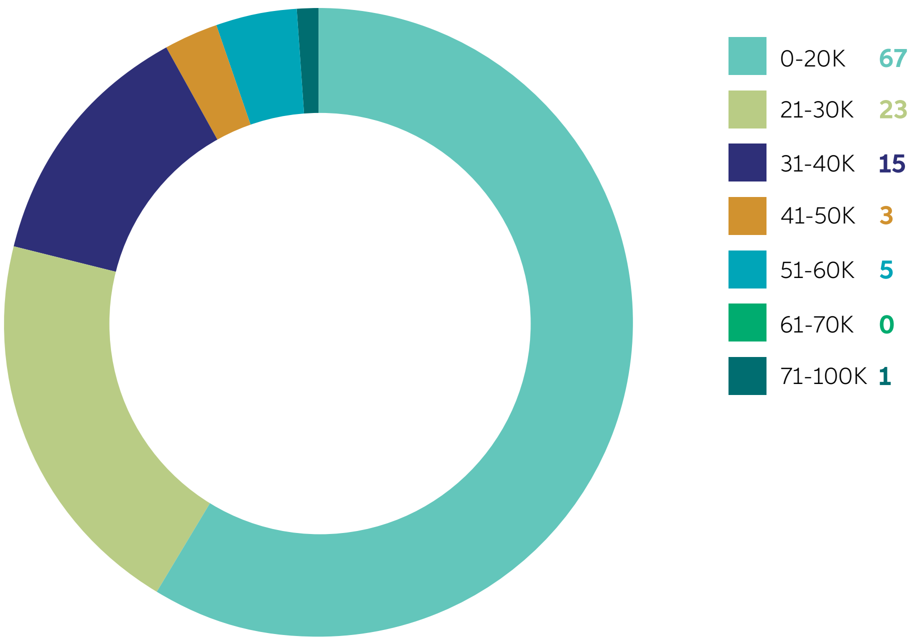
Our staff are the key to our service delivery and they deliver these services with great dedication and professionalism. We recognise that the childcare sector is forever evolving and that a quality delivery of service is paramount for the children we work with. Following a review of reward and recognition in 2018, we introduced a tiered pay scale to reward higher qualifications in Early Childhood Care and Education. This also had the effect of improving staff retention in the company, ensuring we retain our key employees.

We also undertook a review of succession planning in the organisation. We identified and developed staff through a range of training tools to ensure that all Early Childhood Care and Education services now have a successor in place in all our services. By developing our staff in this way, it in turn will help us to reach our mission of reducing educational inequalities through the provision of high quality affordable early years and school educated programmes.

By carrying out a review of our Staff Policies and Procedures we ensured that our people policies reflect and comply with new employment legislation including GDPR regulations and that in particular support our people business strategy.

The organisation also introduced a new HR Information System. This automated HR system aided and automated the collection of essential data in the organisation. It simplified and reduced the administrative tasks in the HR department leaving more time for value added activities. This information helps our organisation make evidenced based decisions.

STAFF SALARY BANDS FOR 2018 WERE



Governance & Finance

Current Expenditure and Funding

Income

Grant Income	
Childcare Grants	1,543,624
HSE Section 39 Daycare Grants	555,963
Other Income	
Dept. of Justice Resettlement Funding	267,464
Childcare Fee Income	190,905
Daycare Client Income	109,427
Hub Café Income	69,829
Total	**2,737,212**

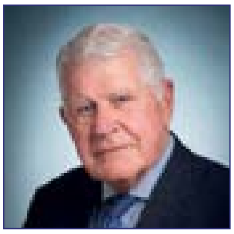
Expenditure

Salaries	2,751,500
Light & Heat, Telephone ,Post, Stationary	163,477
Repairs and Maintenance	191,204
Professional Fees	144,763
Food	152,610
Travel	118,122
Programme Costs	108,032
Insurance	76,973
Rent & Service Charges	18,604
Total	**3,725,285**

Board of Directors

Brian Swift (Chairperson)

Brian is a qualified solicitor, mediator and arbitrator with practical experience in probate, company law, litigation (civil and criminal), family law, mediating, arbitration and conflict resolution. He is a graduate of UCC, UCD, TCD and The Incorporated Law Society of Ireland. Brian also has a Certificate from Carlow IT in Child Development and Attachment. He has been on the board of An Bord Pleanala for ten years, serving on both The Audit Committee and The Liaison Committee. A former TD, councillor and Mayor of Waterford City, he has served on many state bodies and boards including Waterford City and County Council, South Eastern Health Board, County and City Infirmary, Waterford City VEC and Saint Paul's Community College. Brian joined the board of Respond (Support) CLG in July 2016.



Tom Dilleen

Tom was formerly District Inspector of Taxes with the Revenue Commissioners for more than two decades in Waterford up to his retirement. He was the longest ever serving District Inspector of Taxes in Waterford and has more than forty years' experience in the financial sector. Tom joined the board of Respond (Support) CLG in 2003.

Cathleen Callanan

Cathleen became a board member of Respond (Support) CLG in July 2016. Cathleen has a background in social work and social policy. Since the 1980s, she has worked as a social worker, as a probation officer, and as a lecturer in social work and social policy; she holds a qualification to teach social work. Cathleen has held a number of managerial posts in the voluntary and statutory sectors such as director of a voluntary adoption agency and childcare manager with the Health Service Executive (HSE). She was an area manager for the Health Information and Quality Authority (HIQA) from 2009 until 2014, when she left to establish a private Consultancy for social service organisations. Cathleen holds a Masters in Social Service Administration and a Ph.D. in Social Policy.

Danette Connolly

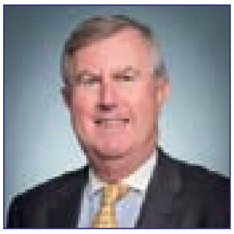
Danette became a board member of Respond (Support) CLG in July 2016. Danette has been in business since 1999. Over this time, she ran a nursing agency for ten years and her current businesses are Home Instead Senior Care and The NAS Centre. Danette first qualified as a nurse in New Zealand and then gained postgraduate qualifications in Nurse Management and Nurse Education in Australia. Danette has had a long-standing commitment to promoting health awareness in the business community and amongst those who care for seniors. At present, she is Chairperson of Waterford Hospice Movement and on the board of Waterford Chamber.

Eddie Matthews

Eddie became a board member of Respond (Support) CLG in July 2016. Much of Eddie's career has been spent working in the Irish Health Service. He served in a variety of senior management positions until he retired in June 2011. Recent positions included Manager for Acute General and Geriatric Hospitals in Kildare West Wicklow, Director of Services for Older Persons in the EHB and-subsequently- the Northern Area Health BoMd, Director of Services for Social Inclusion in the Northern Area Health Board and National Planning Specialist for Addiction and Homeless Services in the HSE. Eddie is the Chairperson of the Board of Trustees of the Ana Liffey Drug Project, the Chairperson of ALONE and board member of Coolmine Therapeutic Community. Eddie also works as a freelance consultant in health and as a social care specialist working in the areas of social inclusion, older persons and other issues.

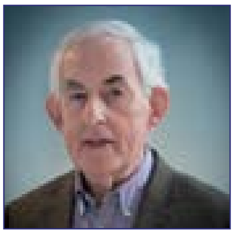
Brendan Cummins

Brendan was appointed to the board in December 2016. He is a seasoned industry executive with 40 years of industry and leadership experience. Formerly, he was Chief Executive Officer of Ciba Inc., the major international chemicals company headquartered in Switzerland. During his executive career, he worked for many years at the Ciba-Geigy Group and then at Ciba Inc., which was formed in 1998 when Ciba-Geigy separated its chemical and pharmaceutical interests.
He joined Ciba-Geigy in Ireland in the early 1970s and went on to hold many senior international positions in locations including Switzerland, China, UK, Hong Kong and Singapore. He is currently a non-executive director of Ashland Inc. - a global speciality chemical company quoted on the New York Stock Exchange- and is also a member of The Ashland Audit Committee and Chair of The Nominations and Governance Committee. Brendan also serves as a non-executive board member of The Perstorp Group headquartered in Sweden and is a member of the Remuneration Committee. In addition, he is the Senior Non-executive Director of the Nanoco Group, chairs that company's Remuneration Committee and is a member of The Audit Committee. He is also a strategy advisor to several Irish enterprises.



Redmond O'Donoghue

Redmond has had a long association with Irish and international business, having worked for seventeen years in various senior sales and marketing roles with the Ford Motor Company in Ireland, Britain and Spain. On returning to Ireland in 1985, Redmond joined Waterford Crystal Ltd. as Sales and Marketing Director and later became Chief Executive Officer of the Waterford Wedgwood Group pic. Redmond has served as Chair of Governing Body of Waterford Institute of Technology, Chair of Board Failte, Failte Ireland, The Marketing Institute of Ireland, Good Food Ireland and the Confederation of Golf in Ireland. He has served as President of Waterford Chamber of Commerce and President of IBEC in the South East. Additionally he has served as a director of Greencore Plc. and J. Flahavan and Sons. Redmond holds a Bachelor of Commerce Degree from University College Dublin and, in 1988, completed the Advanced Management Programme from Harvard Business School. Redmond joined the board of directors in November 2017.



Sean Ryan

Sean is an experienced and established businessman having set up and developed, over 40 years, a successful retail book business in Waterford, Wexford and Kildare. He was a founder and long serving board member of Waterford Social Services Centre in the 1960s which went on to employ the first social worker for Waterford City. He was the founder and Chair of Waterford Kitui (Kenya) Partnership in Development and served as advisor for six years to the Minister for Foreign Affairs in the area of international development. He has served as board member for St. Brigid's Centre in Waterford City and has also served as Chair of the National Library Council. He has a particular interest in community development. Sean joined the board of Respond (Support) CLG in November 2017.


COOL

Audited Financial Accounts

DIRECTORS AND OTHER INFORMATION

Board of Directors at 9 July 2019

Cathleen Callanan
Brendan Cummins
Daniel Vincent McCarthy
Noel Kelly
Michael Anglim
John O'Connor
Joseph O'Connor

Solicitors

William Fry
Fitzwilliam House
Wilton Place
Dublin 2

Secretary and Registered Office

Jill Jackman
John's College
The Folly
Waterford

Advokat Compliance Limited
Merrythought House
Templeshannon
Enniscorthy
Co Wexford

Registered Number: 206013

Auditors

PricewaterhouseCoopers
Chartered Accountants and Registered Auditors
Ballycar House
Newtown
Waterford

Bankers

Allied Irish Bank
The Quay
Waterford

Ulster Bank
The Quay
Waterford

DIRECTORS' REPORT

The directors present their report and the financial statements of the company for the financial year ended 31 December 2018.

Principal activities
The company is a charity engaged in the promotion of education, early years education, family support, community development and social inclusion, and the support of vulnerable older persons living in the community in estates, principally, managed by the Respond! Housing Association and in other marginalised communities.

Corporate governance
The Board currently comprises of seven non-executive members, who are drawn from a wide background, bringing together professional, commercial and local experience. The Board meets formally at least six times a year. Local operational policies are delegated subject to approved budgets.

While the Board is responsible for the overall strategy and policy of the organisation, the day-to-day management is delegated to the Chief Executive Officer.

The CEO chairs monthly management meetings that deal with all major management issues and decisions of the organisation. Additional meetings are held to discuss corporate issues that do not fit with the scheduled meetings.

An independent Finance Audit and Risk Committee was constituted in the first quarter of 2018 and is now fully operational. The CEO and Financial Controller attend the meetings by invitation. The Committee review financial performance, financial strategy, audit and risk policies and make recommendations to the Board on these matters.

Respond (Support) Company Limited by Guarantee as a registered charity complies with the Governance Code for community, voluntary and charitable organisations in Ireland.

Internal financial controls
The Board has overall responsibility for the organisation's system of internal financial control which comprises:

- a clear organisation structure and well defined management responsibilities
- comprehensive budgeting systems with an annual budget that is approved by the Board
- regular consideration of actual results compared to budgets
- defined capital investment control protocols and procedures approved by the Board
- regular reporting of legal and accounting developments to the Board.

The organisation's control systems address key business, treasury and financial risks which are monitored by the CEO and Company Treasurer.

The company engages a firm of Chartered Accountants independent of the external auditor to conduct regular internal audit reviews of the company's activities under the direction of the Finance and Risk Committee.

The external auditors are engaged to express an opinion on the financial statements. They review and test the systems of internal financial control and the data contained in those statements to the extent necessary to express their audit opinion.

The Board wishes to emphasise that a system of internal financial control can only provide reasonable and not absolute assurance about material misstatement and loss.

DIRECTORS' REPORT - continued

Statement of directors' responsibilities

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

Irish law requires the directors to prepare financial statements for each financial year that give a true and fair view of the company's assets, liabilities and financial position as at the end of the financial year and of the profit or loss of the company for the financial year. Under that law the directors have prepared the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the UK Financial Reporting Council, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Irish law).

Under Irish law, the directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the company's assets, liabilities and financial position as at the end of the financial year and the profit or loss of the company for the financial year.

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

- select suitable accounting policies 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 and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements; 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 keeping adequate accounting records that are sufficient to:

- correctly record and explain 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; and
- enable the directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.

The directors 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.

Accounting records
The measures taken by the directors to secure compliance with the company's obligation to keep adequate accounting records are the use of appropriate systems and procedures and employment of competent persons. The accounting records are kept at the following address:

John's College
The Folly
Waterford

Business review
The excess of expenditure over income, reported as loss on page 9 arises from the various community based initiatives that the company is committed to delivering.

Both the level of business and the period-end financial position were satisfactory and the directors expect that the present level of activity will be sustained for the foreseeable future.

Principal risk and uncertainty
The company is largely dependent on the Irish Government for its funding which is primarily received from the Department of Children & Youth Affairs, the HSE and Pobal. The funding receivable is subject to certain conditions being adhered to and the directors are confident that all such conditions will be met. The company operates a number of core programmes on behalf of its funders.

DIRECTORS' REPORT - continued

Principal risk and uncertainty - continued
As the company's activities are conducted primarily in euro they are not subject to any material level of currency risk and due to there not being any bank loans or overdrafts in place, the company is not subject to interest rate risk. Due to the nature of the company's activities, they are not subject to credit risk.

Dividends
No dividend is payable in accordance with the company's Memorandum of Association.

Research and development
The company did not undertake any research and development during the period (2017: €Nil).

Events since the end of the financial period
There have been no significant events affecting the company since the end of the financial period.

Directors
The names of the persons who were directors of the company at any time during the financial period ended 31 December 2018 are set out below. Except where indicated, they served as directors for the entire financial period.

Edward Matthews	Danette Connolly
Cathleen Callanan	Brendan Cummins
Tom Dilleen	Brian Swift (resigned 4 December 2018)
Sean Ryan	Patrick Redmond O'Donoghue

Subsequent to year end the following appointments and resignations were made to the Board of Directors:

Patrick Redmond O'Donoghoe	(resigned 1 January 2019)
Sean Ryan	(resigned 1 January 2019)
Edward Matthews	(resigned 1 January 2019)
Tom Dilleen	(resigned 1 January 2019)
Danette Connollly	(resigned 1 January 2019)
John O'Connor	(appointed 1 January 2019)
Joseph O'Connor	(appointed 1 January 2019)
Michael Anglim	(appointed 1 January 2019)
Noel Kelly	(appointed 1 January 2019)
David Vincent McCarthy	(appointed 1 January 2019)

Patrick Redmond O'Donoghue resigned as company secretary on 1 January 2019 and was replaced by Jill Jackman.

Members
The company is registered as a company limited by guarantee not having a share capital. The members of the company have their liability limited to €6.35 each in the event of the company being wound up. There were 8 members at the date of the balance sheet.

Disclosure of information to auditors
The directors in office at the date of this report have each confirmed that:

- As far as they are aware, there is no relevant audit information of which the company's statutory auditors are unaware; and
- They have taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Political donations
There were no political donations made during the period (31 December 2017: Nil).

DIRECTORS' REPORT - continued

The Charities Act 2009
The directors acknowledge The Charities Act 2009 and support its objectives and are endeavouring to ensure compliance with same.

Statutory auditors
The statutory auditors, PricewaterhouseCoopers, have indicated their willingness to continue in office, and a resolution that they be re-appointed will be proposed at the Annual General Meeting.

On behalf of the board

John O'Connor

Joseph O'Connor

Date: 9 July 2019

Independent auditors' report to the members of Respond (Support) Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

In our opinion, Respond (Support) Company Limited by Guarantee's financial statements:

- give a true and fair view of the company's assets, liabilities and financial position as at 31 December 2018 and of its loss and cash flows for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Irish law); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

We have audited the financial statements, included within the Annual Report, which comprise:

- the balance sheet as at 31 December 2018;
- the profit and loss account for the year then ended;
- the statement of cash flows for the year then ended;
- the statement of changes in equity for the year then ended; and
- the notes to the financial statements, which include a description of the significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)") and applicable law.

Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, which includes IAASA's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

Reporting on other information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance 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 an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of 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 based on these responsibilities.

With respect to the Directors' Report, we also considered whether the disclosures required by the Companies Act 2014 have been included.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (Ireland) and the Companies Act 2014 require us to also report certain opinions and matters as described below:

- In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' Report for the year ended 31 December 2018 is consistent with the financial statements and has been prepared in accordance with applicable legal requirements.
- Based on our 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.

Responsibilities for the financial statements and the audit

Responsibilities of the directors for the financial statements

As explained more fully in the Statement of Directors' Responsibilities set out on page 4, the directors are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

The directors are also responsible 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 going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at:

https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf

This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with section 391 of the Companies Act 2014 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Other required reporting

Companies Act 2014 opinions on other matters

- 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.

Companies Act 2014 exception reporting

Directors' remuneration and transactions

Under the Companies Act 2014 we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of that Act have not been made. We have no exceptions to report arising from this responsibility.

Siobhán Collier
for and on behalf of PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm
Waterford
9 July 2019

PROFIT AND LOSS ACCOUNT
For the financial year ended 31 December 2018

	Note	2018 €	2017 €
Revenue	5	2,737,211	2,770,681
Cost of sales		-	-
Gross profit		2,737,211	2,770,681
Administrative expenses		(3,725,285)	(3,584,238)
Operating loss	6	(988,074)	(813,557)
Interest receivable and similar income	8	955	4,813
Loss before taxation		(987,119)	(808,744)
Tax on loss		-	-
Loss for the financial year		(987,119)	(808,744)

BALANCE SHEET
As at 31 December 2018

	Note	2018	2017
		€	€
Current assets			
Debtors	9	117,707	72,196
Investments	10	60,293	60,262
Cash at bank and in hand		4,981,766	5,659,219
		5,159,766	5,791,677
Current liabilities			
Creditors - amounts falling due within one year	11	(662,033)	(306,825)
Net current assets		4,497,733	5,484,852
Financed by:			
Retained funds		4,497,733	5,484,852
Total equity		4,497,733	5,484,852

On behalf of the board

John O'Connor

Joseph O'Connor

STATEMENT OF CHANGES IN EQUITY
For the financial year ended 31 December 2018

	Retained surplus €	Total €
Balance at 1 January 2017	6,293,596	6,293,596
Deficit for the financial period	(808,744)	(808,744)
Balance as at 31 December 2017	5,484,852	5,484,852
Balance at 1 January 2018	5,484,852	5,484,852
Deficit for the financial period	(987,119)	(987,119)
Balance as at 31 December 2018	4,497,733	4,497,733

STATEMENT OF CASH FLOWS
For the financial year ended 31 December 2018

	Note	2018 €	2017 €
Cash used in from operations	13	(678,783)	(1,235,121)
Income taxes paid		-	-
Net cash used in from operating activities		(678,783)	(1,235,121)
Cash flows from investing activities			
Increase in short term investments		(31)	(61)
Interest received	8	1,361	4,813
Net cash generated from investing activities		1,330	4,752
Net cash used in financing activities		-	-
Net (decrease)/increase in cash and cash equivalents		(677,453)	(1,230,369)
Cash and cash equivalents at beginning of financial period/year		5,659,219	6,889,588
Cash and cash equivalents at end of financial period/year		4,981,766	5,659,219
Cash and cash equivalents consists of:			
Cash at bank and in hand		4,981,766	5,659,219
Cash and cash equivalents		4,981,766	5,659,219

NOTES TO THE FINANCIAL STATEMENTS

1 General information

Respond (Support) Company Limited by Guarantee ('the company'), is a charity engaged in the promotion of social and community initiatives in estates, principally, managed by the Respond! Housing Association and in other marginalised communities.

Respond (Support) Company Limited by Guarantee, is a registered charity with the Charities Regulator (registered charity number 20028466) and complies with the governance code for community, voluntary and charitable organisations in Ireland.

The company is incorporated as a company limited by guarantee in the Republic of Ireland under the registered number 206013. The address of its registered office is John’s College, The Folly, Waterford.

2 Statement of compliance

The entity financial statements have been prepared on a going concern basis and in accordance with accounting standards issued by the UK Financial Reporting Council and the Companies Act 2014. The entity financial statements comply with Financial Reporting Standard 102, ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland’ (FRS 102).

3 Summary of significant accounting policies

The significant accounting policies used in the preparation of the entity financial statements are set out below. These policies have been consistently applied to all financial years presented, unless otherwise stated.

(a) Basis of preparation
The entity financial statements have been prepared under the historical cost convention.

The preparation of financial statements in conformity with FRS 102 requires the use of certain key assumptions concerning the future, and other key sources of estimation uncertainty at the reporting date. It also requires the directors to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or areas where assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed in note 4.

(b) Foreign currency

(i) *Functional and presentation currency*
The company’s functional and presentation currency is the euro, denominated by the symbol “€”.

(ii) *Transactions and balances*
Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At the end of each financial year foreign currency monetary items are translated to euro using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at exchange rates at the end of the financial year of monetary assets and liabilities denominated in foreign currencies are recognised in the profit and loss account.

Foreign exchange gains and losses are presented in the profit and loss account within 'administrative expenses'.

NOTES TO THE FINANCIAL STATEMENTS - continued

3 Summary of significant accounting policies - continued

(c) Revenue recognition

(i) Turnover

Turnover is the amount of revenue derived from the provision of services falling within the company's ordinary activities. For Respond (Support) Company Limited by Guarantee turnover comprises revenue arising from both revenue grants and childcare fees.

Turnover is measured at the fair value of the consideration received or receivable and represents the amount receivable for services rendered, net of returns, discounts and rebates allowed by the company and value added taxes.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

The company recognises turnover as follows:

- *Revenue grants*
  Grant income is recognised when there is: 1) entitlement to the grant; 2) virtual certainty that it will be received; and 3) sufficient measurability of the amount. Unspent grants are shown on the balance as a liability.

- *Childcare fees and training services income*
  Revenue from services provided is credited to income in the period in which it is invoiced, or the services provided.

(ii) Other income

Interest income is recognised using the effective interest rate method. Interest income is presented as 'interest receivable and similar income' in the profit and loss account.

(d) Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements and post-employment benefits (in the form of defined contribution pension plans).

(i) Short term employee benefits

Short term employee benefits, including paid holiday arrangements and other similar non-monetary benefits, are recognised as an expense in the financial year in which the employees render the related service.

(ii) Post-employment benefits

Defined contribution plan

The company operates defined contribution plans for certain employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity and has no legal or constructive obligation to pay further contributions or to make direct benefit payments to employees if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The assets of the plan are held separately from the company in independently administered funds. The contributions to the defined contribution plan are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet.

(e) Income tax

No liability to corporation tax arises as the company has been granted charitable tax exemption by the Revenue Commissioners.

NOTES TO THE FINANCIAL STATEMENTS - continued

3 Summary of significant accounting policies – continued

(f) Cash at bank and in hand

Cash at bank and in hand includes cash in hand, cash held in bank current accounts, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities.

Bank deposits which have original maturities of more than three months are not cash and cash equivalents and are presented as current asset investments.

(g) Provisions and contingencies

(i) Provisions

Provisions are liabilities of uncertain timing or amount.

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

Provisions are measured at the present value of the best estimate of the amount required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. Provisions are reviewed at the end of each financial year and adjusted to reflect the current best estimate of the amount required to settle the obligation. The unwinding of the discount is recognised as a finance cost in profit or loss, presented as part of ‘interest payable and similar charges’ in the financial year in which it arises.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole.

In particular:

a) Restructuring provisions are recognised when the company has a legal or constructive obligation at the end of the financial year to carry out the restructuring. The company has a constructive obligation to carry out a restructuring when there is a detailed, formal plan for the restructuring and the company has raised a valid expectation in those affected by either starting to implement the plan or announcing its main features to those affected; and
b) Provision is not made for future operating losses.

(ii) Contingencies

Contingent liabilities, arising as a result of past events, are not recognised as a liability because it is not probable that the company will be required to transfer economic benefits in settlement of the obligation or the amount cannot be reliably measured at the end of the financial year. Possible but uncertain obligations are not recognised as liabilities but are contingent liabilities. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

(h) Financial instruments

The company has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account for all of its financial instruments.

(i) Financial assets

Basic financial assets, including trade and other debtors, cash and cash equivalents, short-term deposits and investments are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial asset is initially measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument.

NOTES TO THE FINANCIAL STATEMENTS - continued

3 Summary of significant accounting policies - continued

(h) Financial instruments – continued

(i) Financial assets - continued
Trade and other debtors, cash and cash equivalents, investments and financial assets from arrangements which constitute financing transactions are subsequently measured at amortised cost using the effective interest method.

At the end of each financial year financial assets measured at amortised cost are assessed for objective evidence of impairment. If there is objective evidence that a financial asset measured at amortised cost is impaired an impairment loss is recognised in profit or loss. The impairment loss is the difference between the financial asset's carrying amount and the present value of the financial asset's estimated cash inflows discounted at the asset's original effective interest rate.

If, in a subsequent financial year, the amount of an impairment loss decreases and the decrease can be objectively related to an event occurring after the impairment was recognised the previously recognised impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment loss not previously been recognised. The impairment reversal is recognised in profit or loss.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price.

Such financial assets are subsequently measured at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are subsequently measured at cost less impairment.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of ownership of the financial asset are transferred to another party or (c) control of the financial asset has been transferred to another party who has the practical ability to unilaterally sell the financial asset to an unrelated third party without imposing additional restrictions.

(ii) Financial liabilities
Basic financial liabilities, including trade and other creditors, bank loans and loans from connected parties, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial liability is initially measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Trade and other creditors, bank loans, loans from connected parties and financial liability from arrangements which constitute financing transactions are subsequently carried at amortised cost, using the effective interest method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is treated as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as due within one year if payment is due within one year or less. If not, they are presented as falling due after more than one year. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

NOTES TO THE FINANCIAL STATEMENTS - continued

4 Critical accounting judgements and estimation uncertainty

Estimates and judgements made in the process of preparing the entity financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The directors make estimates and assumptions concerning the future in the process of preparing the entity financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

(i) Deferred revenue
Grant income is recognised when there is: 1) entitlement to the grant; 2) virtual certainty that it will be received and; 3) sufficient measurability of the amount. Unspent grants are shown on the balance sheet as a liability. See note 11 for the amount of the deferred income.

5 Turnover

Analysis of turnover by category:

	31 December 2018 €	31 December 2017 €
Fee and service income	637,624	965,169
Grant income	2,099,587	1,805,512
	2,737,211	2,770,681

Analysis of turnover by geographical market:

	31 December 2018 €	31 December 2017 €
Ireland	2,737,211	2,770,681

6 Operating loss

	31 December 2018 €	31 December 2017 €
The operating loss is stated after crediting:		
Grant income	(2,099,587)	(1,805,512)

NOTES TO THE FINANCIAL STATEMENTS - continued

7 Employees and directors

(i) Employees

The average number of persons employed by the company during the financial period was:

	31 December 2018 Number	31 December 2017 Number
Management	6	6
Operational	105	101
	111	107

Staff costs comprise:

	31 December 2018 €	31 December 2017 €
Wages and salaries	2,448,627	2,192,825
Social insurance costs	226,455	226,292
Pension costs	20,022	29,076
	2,695,104	2,448,193

(ii) Directors

	31 December 2018 €	31 December 2017 €
Emoluments	-	-
Contributions to retirement benefit schemes		
- Defined contribution	-	-

(iii) Key management compensation

Key management includes the directors and members of senior management. The compensation paid or payable to key management for employee services is shown below:

	31 December 2018 €	31 December 2017 €
Total key management compensation	490,774	468,949

NOTES TO THE FINANCIAL STATEMENTS - continued

8 Net interest expense

Interest receivable and similar income

	31 December 2018 €	31 December 2017 €
Bank and deposit interest	955	4,813
Total interest receivable and similar income	955	4,813

9 Debtors

	31 December 2018 €	31 December 2017 €
Amounts falling due within one year:		
Prepayments and other receivables	10,359	11,829
Accrued income	107,348	60,367
	117,707	72,196

10 Investments

	31 December 2018 €	31 December 2017 €
Structured deposits	60,293	60,262

11 Creditors - amounts falling due within one year

	31 December 2018 €	31 December 2017 €
Trade creditors	249,727	31,734
Accruals	259,542	63,149
Deferred income	78,084	171,564
Deferred income – Tusla	4,500	-
VAT	4,590	3,588
PAYE and social insurance	65,590	36,790
	662,033	306,825

Trade and other creditors are payable at various dates in accordance with the suppliers usual and customary credit terms.

Tax and social insurance are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

NOTES TO THE FINANCIAL STATEMENTS - continued

12 Financial instruments

The company has the following financial instruments:

	2018	2017
	€	€
Financial assets that are debt instruments measured at amortised cost		
Investments in short term deposits	60,293	60,262
Cash at bank and in hand	4,981,766	5,659,219
Financial liabilities measured at amortised cost		
- Trade creditors	249,727	31,734
- Accruals	259,542	63,149
	509,269	94,883

13 Note to the statement of cash flows

	2018	2017
	€	€
Loss for the financial year	(987,119)	(808,744)
Net interest expense/(income)	(955)	(4,813)
Operating loss	(988,074)	(813,557)
Working capital movements:		
- (Increase)/decrease in debtors	(45,917)	72,988
- Increase/(decrease) in creditors	355,208	(494,552)
Cash outflow from operating activities	(678,783)	(1,235,121)

NOTES TO THE FINANCIAL STATEMENTS - continued

14 Grants

Grant income of €2,099,587 (31 December 2017: €1,805,512), in the profit and loss account for the year, arises from the following bodies:-

Name of Agency	Type of Funding/ Grant Programme	Term of Grant	Use of Grant	Amount 31 December 2018 €	Amount 31 December 2017 €
Dept of Children & Youth Affairs	Early childhood	Annual	Delivery of service	316,362	437,505
HSE	Section 39	Annual	Delivery of service	555,963	566,447
Pobal	CETS/CCSP/CEC	Annual	Delivery of service	1,171,166	732,427
Pobal	Capital	Annual	Delivery of service	21,279	31,677
HSE	Section 10	Annual	Delivery of service	-	7,400
HSE	Food Grants	Annual	Delivery of service	29,598	23,856
Tusla	Section 56	Annual	Delivery of service	3,700	6,200
Other grants	Miscellaneous	Annual	Delivery of service	1,519	-
Total				2,099,587	1,805,512

15 Contingencies and commitments

The company may be obliged to pay back the government funding received if certain conditions are not met as per the agreements.

Respond (previously related by virtue of common directors) operates the defined contribution pension scheme. The assets of the scheme are held separately from those of the related company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to €20,022 (31 December 2017: €29,076).

There are no other commitments at 31 December 2018.

16 Bank security

The company's bankers hold letters of lien, totalling €Nil, on deposit funds in respect of guarantees they have issued on behalf of the company (31 December 2017: €Nil).

17 Approval of financial statements

The financial statements were approved by the directors on 9 July 2019.