

Company Number: 205515
Charities Regulatory Authority Number: 20025410

PARENTLINE

(A company limited by guarantee, not having a share capital)

Report and Financial Statements
for the year ended 31 December 2018

PARENTLINE

(A company limited by guarantee, not having a share capital)

Registered Office and Principal Address

Carmichael House
North Brunswick Street
Dublin 7

Auditors

KT Nolan & Associates LTD
302 The Capel Building
Mary's Abbey
Dublin 7

Bankers

Permanent TSB
Northside Shopping Centre
Dublin 17

Allied Irish Bank
Capel Street
Dublin 1

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2018

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

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

Principal Activities

The principal activity is the operation of a helpline for parents that offers support, guidance and information on being a parent.

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

Directors

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

Wendy Murphy
Fiona Murray
Malcolm Argyle
Shane Coleman (Appointed 18 June 2018)
Terence Hayden (Appointed 18 June 2018)
Frances Kelly (Appointed 18 January 2018)

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

Principal Risks and Uncertainties

The company is reliant on grant income from the government agency Tusla for funding to trade.

Auditors

The auditors, KT Nolan & Associates LTD, have indicated their willingness to continue in office in accordance with the provisions of Section 380 of the Companies Act 2014.

Accounting Records

INDEPENDENT AUDITOR'S REPORT to the Members of PARENTLINE

(A company limited by guarantee, not having a share capital)

We have audited the financial statements of PARENTLINE for the year ended 31 December 2018 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein.

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.

Respective responsibilities of directors and auditors

As described in the Statement of Directors' Responsibilities, the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and the accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, and are properly prepared in accordance with the Companies Act 2014. We state whether we have obtained all the information and explanations we consider necessary for the purposes of our audit and whether the financial statements are in agreement with the books of account. We also report to you our opinion as to:-

- whether the company has kept proper books of account; and
- whether the Directors' Annual Report is consistent with the financial statements.

We report to the members if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not given and, where practicable, include such information in our report.

We read the Directors' Annual Report and consider the implications for our report if we become aware of any apparent misstatement within it.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

INDEPENDENT AUDITOR'S REPORT
to the Members of PARENTLINE
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Opinion

In our opinion the financial statements:

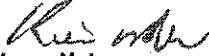
- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of affairs of the company as at 31 December 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014

We have obtained all the information and explanations that we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

In our opinion the information given in the Directors' Annual Report is consistent with the financial statements.

Matters on which we are required to report by exception

we have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by Sections 305 to 312 of the Act are not made.



Kieron Nolan
for and on behalf of
KT NOLAN & ASSOCIATES LTD
302 The Capel Building
Mary's Abbey
Dublin 7

Date: 27/05/19

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STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account) for
the year ended 31 December 2018

		Unrestricted Funds	Total	Total
	Notes	2018 €	2018 €	2017 €
Incoming Resources Generated funds:				
Activities for generating funds				
Tusla Grant		74,192	74,192	66,156
Donations		1,310	1,310	1,202
Talks		1,030	1,030	-
Fundraising		3,526	3,526	1,450
Investment Income	2	-	-	22
Total incoming resources		80,058	80,058	68,830
Resources Expended				
Net Incoming Resources available for charitable application		80,058	80,058	68,830
Resources Expended on Charitable Activities				
Fundraising costs		-	-	87
Volunteer costs		1,554	1,554	2,233
Audit fee		1,230	1,230	984
Office expenses		17,417	17,417	18,444
Staff costs		45,505	45,505	44,591
		65,706	65,706	66,339
Total Resources Expended	3	65,706	65,706	66,339
Gross transfers between funds		-	-	-
Surplus/(deficit) for the year		14,352	14,352	2,491
Net movement in funds for the year		14,352	14,352	2,491
Reconciliation of funds				
Balances brought forward at 1 January 2018		27,748	27,748	25,257
Balances carried forward at 31 December 2018		42,100	42,100	27,748

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BALANCE SHEET

as at 31 December 2018

	Notes	2018 €	2017 €
Current Assets			
Cash at bank and in hand		44,796	31,571
Creditors: Amounts falling due within one year	7	(2,696)	(3,823)
Net Current Assets		42,100	27,748
Total Assets less Current Liabilities		42,100	27,748
Funds			
General fund (unrestricted)		42,100	27,748
Total funds	10	42,100	27,748

Approved by the board and authorised for issue on and signed on its behalf by

Malcolm Argyle

Director



Terence Hayden

Director



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	€	€
Bank interest	-	22
	<u> </u>	<u> </u>

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Taxation and social security costs (Note 8)	1,467	2,429
Other creditors	-	410
Accruals	1,230	984
	<u>2,697</u>	<u>3,823</u>

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NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

8. TAXATION AND SOCIAL SECURITY	2018	2017		
			€	€
Creditors:				
PAYE / PRSI			<u>1,467</u>	<u>2,429</u>

9. ANALYSIS OF NET ASSETS BY FUND

	Current	Current	Total	assets	liabilities
				€	€
Unrestricted income					
Income 44,796 (2,697) 42,099			<u>44,796</u>	<u>(2,697)</u>	<u>42,099</u>

10. ANALYSIS OF MOVEMENTS ON FUNDS

	Balance	Incoming	Resources	Balance
	1 January	resources	expended	31 December
	2018			2018
	€	€	€	€
Unrestricted income				
Income 27,748 80,058 (65,707) 42,099				
Total funds	<u>27,748</u>	<u>80,058</u>	<u>65,707</u>	<u>42,099</u>

11. STATUS

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.27 (one euro and twenty seven cent).

12. POST-BALANCE SHEET EVENTS

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

13. CASH FLOW STATEMENT

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SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

NOT COVERED BY THE REPORT OF THE AUDITORS

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

2017
€

SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the year ended 31 December 2018

	2018	
	€	
Expenses		
Wages and salaries	40,000	40,181
Social security costs	4,125	4,158
Volunteer training	-	1,490
Fundraising costs	-	87
Rent payable	7,185	6,678
Carmichael Centre Service charges	2,758	4,244
Insurance	1,695	687
Computer and software	699	608
Printing, postage and stationery	474	2,103
Advertising	1,554	824
New Volunteer Recruitment	-	743
Telephone	2,560	2,566
Website hosting	480	443
Legal and professional	763	-
Conference costs	1,343	26
Auditor's/Independent Examiner's remuneration	1,230	984
Bank charges	(11)	-
Helpline room	234	265
Staff welfare	618	252
	<u>65,707</u>	<u>66,339</u>

