

CRIME VICTIMS HELPLINE LIMITED

(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

HARCOURT CENTRE

BLOCK 2

50/53 HARCOURT STREET

DUBLIN 2

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2014

CRIME VICTIMS HELPLINE LIMITED

(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2014

TABLE OF CONTENTS	PAGE
DIRECTORS AND OTHER INFORMATION	1
DIRECTORS' REPORT	2
STATEMENT OF DIRECTORS' RESPONSIBILITIES	3
INDEPENDENT AUDITOR'S REPORT	4/5
INCOME AND EXPENDITURE ACCOUNT	6
BALANCE SHEET	7
ACCOUNTING POLICIES	8
NOTES ON THE ACCOUNTS	9/10
CASH FLOW STATEMENT	11

CRIME VICTIMS HELPLINE LIMITED

(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY INFORMATION

BOARD OF DIRECTORS: Ruby Morrow
Claire Carroll
Gillian Hussey
B. Joseph McKeown
Simon Treanor
Eileen Brady
Naoise Kelly (appointed 16 June 2014)
Michael Tyndall (appointed 8 December 2014)
Áine Ferguson Brown (resigned 1 October 2014)

SECRETARY: Eileen Brady

REGISTERED OFFICE: Harcourt Centre
Block 2
50/53 Harcourt Street
Dublin 2

REGISTERED NUMBER: 409235

CHY NUMBER: 16894

AUDITOR: Dáithí Ó Maolchoille
Chartered Accountant
Statutory Audit Firm
75 Weston Park
Churchtown
Dublin 14

CRIME VICTIMS HELPLINE LIMITED
(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2014

The directors submit their report together with the financial statements for the year ended 31 December 2014.

REVIEW OF THE DEVELOPMENT OF THE BUSINESS

The activity of the company consists of providing helplines for victims of crime.

RESULTS FOR THE YEAR AND STATE OF AFFAIRS AS AT 31 DECEMBER 2014

The income and expenditure account and balance sheet for the year ended 31 December 2014 are set out on pages 6 to 11. Result on ordinary activities before taxation is stated in the income and expenditure account on page 6.

The state of affairs is set out in the balance sheet on page 7.

RESERVES

The movement in reserves is stated in the income and expenditure account on page 6.

DIRECTORS

On 16 June Naoise Kelly was appointed director and on 8 December 2014 Michael Tyndall was appointed director.

Áine Ferguson Brown resigned as director on 1 October 2014.

In accordance with the Articles of Association Claire Carroll and B. Joseph McKeown retire and, being eligible, offer themselves for re-election and Naoise Kelly and Michael Tyndall retire and, being eligible, offer themselves for election.

All directors serve in a voluntary capacity.

IMPORTANT EVENTS SINCE THE PERIOD END

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

FUTURE DEVELOPMENTS IN THE COMPANY'S ACTIVITIES

The company expects to operate at its present activity level in the ensuing year.

BOOKS OF ACCOUNT

The measures taken by the directors to ensure compliance with the requirements of Section 202, Companies' Act 1990, regarding proper books of account 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 books of account of the company are maintained at the company's registered office.

AUDITOR

The auditor, Dáithí Ó Maolchoille, Chartered Accountant and Statutory Audit Firm, has expressed his willingness to continue in office in accordance with Section 160(2) of the Companies Act, 1963.

PRINCIPAL RISKS AND UNCERTAINTIES

The company is dependent on continuing grants from the Commission for the Support of Victims of Crime.

On behalf of the Directors

RUBY MORROW

CLAIRE CARROLL

Directors

25 March 2015

CRIME VICTIMS HELPLINE LIMITED

(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2014

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and promulgated by Chartered Accountants Ireland.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those 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,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2013. 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.

Insofar as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing his report) of which the auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

On behalf of the Directors

RUBY MORROW

CLAIRE CARROLL

Directors

25 March 2015

CRIME VICTIMS HELPLINE LIMITED
(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
CRIME VICTIMS HELPLINE LIMITED

I have audited the financial statements of Crime Victims Helpline Limited for the year ended 31 December 2014 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement, the Statement of Total Recognised Gains and Losses and the related notes on pages 6 to 11. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies' Act 1990. My audit work has been undertaken so that I might state to the company's members those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's members as a body, for my audit work, for this report, or for the opinions I have formed.

Respective responsibilities of directors and auditor

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements giving a true and fair view. My responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require me to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors in the circumstances set out in note 6 to the financial statements.

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, I read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
CRIME VICTIMS HELPLINE LIMITED
(continued)

Opinion on financial statements

In my opinion the financial statements:

- give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland of the state of the company's affairs as at 31 December 2014 and of its result for the year then ended; and
- have been properly prepared in accordance with the Companies' Acts 1963 to 2013.

Matters on which I am required to report by the Companies' Acts 1963 to 2013

- I have obtained all the information and explanations which I consider necessary for the purposes of my audit.
- In my opinion proper books of account have been kept by the company.
- The financial statements are in agreement with the books of account.

Matters on which I am required to report by exception

I have nothing to report in respect of the provisions in the Companies' Acts 1963 to 2013 which require me to report to you if, in my opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

Dáithí Ó Maolchoille
For and on behalf of
Dáithí Ó Maolchoille
Chartered Accountant and Statutory Audit Firm
75 Weston Park
Churchtown
Dublin 14

25 March 2015

CRIME VICTIMS HELPLINE LIMITED

(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2014

	Note	2014 €	2013 €
Income		85,000	73,502
Expenditure		(83,618)	(69,920)
		-----	-----
Operating surplus on ordinary activities before taxation	1	1,382	3,582
Tax on surplus on ordinary activities	4	-	-
		-----	-----
Surplus retained for year	3	1,382	3,582
		=====	=====

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

The results are derived from continuing operations. The company had no gains or losses in the financial year or the preceding financial year other than those dealt with in the profit and loss account.

On behalf of the Directors

RUBY MORROW

CLAIRE CARROLL

Directors

CRIME VICTIMS HELPLINE LIMITED

(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

BALANCE SHEET AS AT 31 DECEMBER 2014

		2014	2013
	Note	€	€
ASSETS EMPLOYED			
FIXED ASSETS			
Tangible assets	2	-	-
		--	--
CURRENT ASSETS			
Prepayment		357	735
Cash at bank		26,820	60
		-----	-----
		27,177	795
CREDITORS (amounts falling due within one year)		(1,238)	(1,238)
		-----	-----
NET CURRENT ASSETS/(LIABILITIES)		25,939	(443)
		-----	-----
DEFERRED INCOME		(25,000)	-
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES AND DEFERRED INCOME		939	(443)
		====	=====
REPRESENTED BY			
Income and expenditure account	3	939	(443)
		====	=====

On behalf of the Directors

RUBY MORROW

CLAIRE CARROLL

Directors

CRIME VICTIMS HELPLINE LIMITED

(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 DECEMBER 2014

Accounting convention

The financial statements have been prepared on the going concern basis and in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 1963 to 2013. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair true are those published by Chartered Accountants Ireland and issued by the Financial Reporting Council.

Depreciation of tangible assets

Provision is made for depreciation on the tangible assets at rate calculated to write off the cost, less estimated residual value, of the assets over their expected useful life as follows:-

Office equipment	33 1/3% straight line
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CRIME VICTIMS HELPLINE LIMITED

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NOTES ON THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2014

1. OPERATING SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION

	2014	2013
	€	€
The operating surplus on ordinary activities before taxation is stated after charging:-		
Auditor's remuneration- audit	550	550
-non-audit services	50	50
	====	====

2. TANGIBLE FIXED ASSETS COST

	Office equipment
	€
At 1 January and 31 December	4,600
	=====

DEPRECIATION

At 1 January and at 31 December	4,600
	=====

NET BOOK AMOUNT

31 December 2014	-
	=
31 December 2013	-
	=

3. RESERVES

	2014	2013
	€	€
Income and Expenditure Account (Deficit) at beginning of year	(443)	(4,025)
Surplus for year	1,382	3,582
	-----	-----
Surplus/(deficit) at end of year	939	(443)
	====	=====

4. TAX

Under the company's Memorandum of Association its income and property shall be applied solely towards the promotion of the objects of the company and no proportion thereof shall be paid or transferred by way of dividend, bonus or otherwise by way of profit to the members. Accordingly, as the company has obtained charitable status for tax purposes no provision has been made for taxation.

CRIME VICTIMS HELPLINE LIMITED

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NOTES ON THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2014

(continued)

5. COMPANY STATUS

The company, incorporated in the Republic of Ireland, is limited by guarantee and not having a share capital. On a winding up every member is liable to such amount as may be required not exceeding €1.

6. SERVICES PROVIDED BY INDEPENDENT AUDITOR

In common with many other businesses of similar size and nature the company uses the auditor to assist with the preparation of the financial statements and to prepare and submit annual returns to the Companies' Registration Office.

7. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the directors on 25 March 2015.

CRIME VICTIMS HELPLINE LIMITED

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CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2014

	2014	2013
	€	€
NET CASH IN/(OUT)INFLOW FROM OPERATING ACTIVITIES	26,760	(28)
	-----	-----
INCREASE/(DECREASE) IN CASH	26,760	(28)
	=====	=====

ANALYSIS OF CASH MOVEMENTS DURING THE YEAR

Bank balance:

At beginning of year – cash in bank	60	88
Net cash in/(out)flow	26,760	(28)
	-----	-----
At end of year – cash in bank	26,820	60
	=====	=====

RECONCILIATION OF OPERATING SURPLUS FOR THE YEAR TO NET CASH IN/(OUT)FLOW FROM OPERATING ACTIVITIES

Surplus	1,382	3,582
Decrease/(increase) in prepayment	378	(378)
Increase in Deferred Income	25,000	-
(Decrease) in creditors	-	(3,232)
	-----	-----
	26,760	(28)
	=====	=====

CRIME VICTIMS HELPLINE LIMITED

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DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2014

	2014	2013
	€	€
INCOME		
Grant received: Commission for the Support of Victims of Crime	110,000	71,000
Less: Deferred income	(25,000)	-
	-----	-----
	85,000	71,000
Fund Raising, Donations	-	2,502
	-----	-----
	85,000	73,502
	=====	=====
EXPENDITURE		
Insurance	428	428
Salaries	58,026	54,706
Telephone	4,215	5,590
Postage	434	245
Stationery, Advertising	3,779	1,259
Website, Logo	4,800	-
Awareness Raising	8,599	2,377
Training and Membership	905	2,005
Volunteer Travel and Subsistence	1,473	1,211
Conferences and Meetings	32	1,213
Bank Charges	189	148
Audit and Accountancy Fees	738	738
	-----	-----
	83,618	69,920
	=====	=====
Surplus for year	1,382	3,582
	=====	=====