

WALSH
O'BRIEN
HARNETT

**Trinity Community Care Company Limited By Guarantee
(A company limited by guarantee, without a share capital)**

Annual Report and Financial Statements

for the year ended 31 December 2018

**Trinity Community Care Company Limited By Guarantee
(A company limited by guarantee, without a share capital)
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**Trinity Community Care Company Limited By Guarantee
(A company limited by guarantee, without a share capital)
DIRECTORS AND OTHER INFORMATION**

Directors	John O' Connell Philip Smyth Cassandra Egan - Langley (Appointed 26 October 2018) Dominic Wilkinson (Appointed 26 October 2018) Patricia Byrne Breandan O Briain (Resigned 29 March 2018) Fergus Rush Pauline Dunphy Jacquie Pierce Sean Clancy
Company Secretary	Audrey Redmond
Company Number	235099
Registered Office	104 Lower Baggot Street Dublin 2
Business Address	Civic Office Main Street Ballymun Dublin 9
Auditors	Walsh O'Brien Harnett Chartered Accountants and Statutory Audit Firm 104 Lower Baggot Street Dublin 2
Bankers	Allied Irish Bank 53 Main Street, Finglas Dublin 11

Trinity Community Care Company Limited By Guarantee
(A company limited by guarantee, without a share capital)
DIRECTORS' REPORT
for the year ended 31 December 2018

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

Principal Activity

The company provides a Home Help Service with funding provided by the Health Service Executive. The directors have no plans to change significantly the activities and operations of the company in the foreseeable future.

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

Financial Results

The (deficit)/surplus for the year amounted to €(138,140) (2017 - €294,513).

At the end of the year, the company has assets of €1,187,408 (2017 - €1,219,216) and liabilities of €199,329 (2017 - €92,997). The net assets of the company have decreased by €(138,140).

Directors and Secretary

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

John O' Connell
Philip Smyth
Cassandra Egan - Langley (Appointed 26 October 2018)
Dominic Wilkinson (Appointed 26 October 2018)
Patricia Byrne
Breandan O Briain (Resigned 29 March 2018)
Fergus Rush
Pauline Dunphy
Jacquie Pierce
Sean Clancy

The secretary who served throughout the year was Audrey Redmond.

Future Developments

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

Post Balance Sheet Events

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

Auditors

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

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Civic Office, Main Street, Ballymun, Dublin 9.

Signed on behalf of the board


Philip Smyth
Director


John O' Connell
Director

21 May 2019

**Trinity Community Care Company Limited By Guarantee
(A company limited by guarantee, without a share capital)
DIRECTORS' RESPONSIBILITIES STATEMENT**

for the year ended 31 December 2018

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.


The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's 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.

Signed on behalf of the board


Philip Smyth
Director


John O'Connell
Director

21 May 2019

INDEPENDENT AUDITOR'S REPORT

to the Members of Trinity Community Care Company Limited By Guarantee

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

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Trinity Community Care Company Limited By Guarantee ('the company') for the year ended 31 December 2018 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2018 and of its deficit for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

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

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

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

Matters on which we are required to report by exception

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Trinity Community Care Company Limited By Guarantee

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

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf> The description forms part of our Auditor's Report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.


Andrew Kevitt

for and on behalf of

WALSH O'BRIEN HARNETT

Chartered Accountants and Statutory Audit Firm

104 Lower Baggot Street

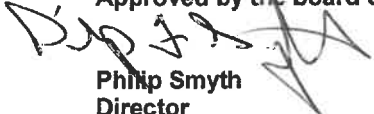
Dublin 2

25 June 2019

Trinity Community Care Company Limited By Guarantee
(A company limited by guarantee, without a share capital)
INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2018

	Notes	2018 €	2017 €
Income	4	3,688,192	4,253,701
Expenditure		<u>(3,826,332)</u>	<u>(3,959,188)</u>
(Deficit)/surplus for the year		<u>(138,140)</u>	<u>294,513</u>
Total comprehensive income		<u>(138,140)</u>	<u>294,513</u>
Retained surplus brought forward		<u>1,126,219</u>	<u>831,706</u>
Retained surplus carried forward		<u><u>988,079</u></u>	<u><u>1,126,219</u></u>

Approved by the board on 21 May 2019 and signed on its behalf by:



Philip Smyth
Director



John O'Connell
Director

Trinity Community Care Company Limited By Guarantee
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BALANCE SHEET

as at 31 December 2018

	Notes	2018 €	2017 €
Current Assets			
Debtors	6	223,898	655,130
Cash and cash equivalents		963,510	564,086
		<u>1,187,408</u>	<u>1,219,216</u>
Creditors: Amounts falling due within one year	7	<u>(199,329)</u>	<u>(92,997)</u>
Net Current Assets		<u>988,079</u>	<u>1,126,219</u>
Total Assets less Current Liabilities		<u>988,079</u>	<u>1,126,219</u>
Reserves			
Income and expenditure account		<u>988,079</u>	<u>1,126,219</u>
Members' Funds		<u>988,079</u>	<u>1,126,219</u>

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 21 May 2019 and signed on its behalf by:



Philip Smyth
Director



John O'Connell
Director

Trinity Community Care Company Limited By Guarantee
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CASH FLOW STATEMENT
for the year ended 31 December 2018

	Notes	2018 €	2017 €
Cash flows from operating activities			
(Deficit)/surplus for the year		<u>(138,140)</u>	<u>294,513</u>
		(138,140)	294,513
Movements in working capital:			
Movement in debtors		431,232	(220,705)
Movement in creditors		106,332	5,644
		<u>399,424</u>	<u>79,452</u>
Cash generated from operations		399,424	79,452
Net increase in cash and cash equivalents		399,424	79,452
Cash and cash equivalents at beginning of financial year		564,086	484,634
		<u>963,510</u>	<u>564,086</u>
Cash and cash equivalents at end of financial year	10	963,510	564,086

Trinity Community Care Company Limited By Guarantee
(A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

1. GENERAL INFORMATION

Trinity Community Care Company Limited By Guarantee is a company limited by guarantee incorporated in the Republic of Ireland

2. ACCOUNTING POLICIES

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

Statement of compliance

The financial statements of the company for the year ended 31 December 2018 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council

Basis of preparation

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

Income

Income represents grant income receivable during the year.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

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

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation

The company is registered as an exempt charitable company and consequently is not liable to corporation tax.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

Trinity Community Care Company Limited By Guarantee
(A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2018

continued

4. INCOME	2018 €	2017 €
Health Service Executive - Care Package Income	2,668,857	2,806,278
Health Service Executive - Generic Funding	769,293	1,070,178
Health Service Executive - Community Intervention Team	81,508	161,104
Health Service Executive - Primary Care Income	31,998	52,134
Meals on Wheels	39,970	37,164
Brough in Hours	53,115	63,242
Meals on Wheels Receipts	43,451	55,001
Sundry Income	-	8,600
	<u>3,688,192</u>	<u>4,253,701</u>

5. EMPLOYEES

The average monthly number of employees, including directors, during the year was 130, (2017 - 135).

	2018 Number	2017 Number
Administration Staff	17	15
Home Help Personnel	113	120
	<u>130</u>	<u>135</u>

Staff costs comprise:

	2018 €	2017 €
Wages and salaries	3,134,634	3,231,093
Social welfare costs	321,986	334,568
Pension costs	25,210	23,013
	<u>3,481,830</u>	<u>3,588,674</u>

	2018 €	2017 €
Employees earning between €60,000 - €70,000	<u>1</u>	<u>1</u>

6. DEBTORS

	2018 €	2017 €
Trade debtors	209,538	640,598
Prepayments	14,360	14,532
	<u>223,898</u>	<u>655,130</u>

Trinity Community Care Company Limited By Guarantee
(A company limited by guarantee, without a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2018

continued

7. CREDITORS	2018	2017
Amounts falling due within one year	€	€
Taxation	101,810	64,369
Other creditors	48,608	-
Accruals	48,911	28,628
	<u>199,329</u>	<u>92,997</u>

8. STATUS

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 of 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

9. POST-BALANCE SHEET EVENTS

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

10. CASH AND CASH EQUIVALENTS	2018	2017
	€	€
Cash and bank balances	963,510	564,086
	<u>963,510</u>	<u>564,086</u>

11. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 21 May 2019.