

**Irish Progressive Association For Autism Company CLG**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2020**

T A Sheehan & Co  
Statutory Audit Firm  
Copley Street  
Cork  
Ireland

Company Number: 411442

## **Irish Progressive Association For Autism Company CLG**

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## **Irish Progressive Association For Autism Company CLG DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Eamonn O'Donovan Paul McGuirk Eoin Motherway Colette Quinn
<b>Company Secretary</b>	Paul McGuirk
<b>Company Number</b>	411442
<b>Registered Office and Business Address</b>	No.7 Weston View Ballinrea Road Carrigaline Co. Cork Ireland
<b>Auditors</b>	T A Sheehan & Co Copley Street Cork Ireland
<b>Bankers</b>	AIB Bank plc. 33 North Main Street Cork Ireland
<b>Solicitors</b>	Anne Tait & Co. 7 St Patricks Terrace Douglas West Cork

## **Irish Progressive Association For Autism Company CLG**

### **DIRECTORS' REPORT**

for the financial year ended 31 December 2020

The directors present their report and the audited financial statements for the financial year ended 31 December 2020.

#### **Principal Activity and Review of the Business**

The principal activity of the company continues to be the provision of support and services to children with autism and their families.

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

The company is a registered charity with the Irish Revenue Commissioners (CHY 17702).

The organisation is registered with the Charities Regulatory Authority (Reg. no. 20066444).

The Board had forecast a drop in fundraising revenues of approximately 50% in 2020. Based on this drop in fundraising revenues, allied to a possible downward adjustment in tuition hours delivered via the Group Tuition Scheme, the board expected an operating deficit of €25,000 - €30,000 for 2020. The Board can now report an operating surplus of €24,800.00 for 2020, this is due to a better than expected outturn for fundraising and donations (-22% in 2020) and no loss of revenue from the Group Tuition Scheme from March 2020 to December 2020. Staffing costs increased by 7% due to the additional staff hours required to implement the new teaching pod system and to cover periods of staff isolation due to close contacts or suspected cases of Covid-19. The directors also note that at year end 31 December 2020, the figure for debtors was substantially higher than in 2019 and the resultant cash position of the organisation was lower. This was due to an administrative error in the payments section of the Department of Special Education and a subsequent delay in payments received. This matter was resolved in January 2021 with all outstanding amounts paid in that month.

The financial position of the organisation continues to be strong and stable with a healthy cash and asset position at 31 December 2020. The Early Intervention Group Tuition Scheme was renewed with the Department of Special Education for 2020/21 and the Section 39 Agreement for 2021 was also agreed with HSE Disability Services. The financial position of the organisation remains robust with a strong cash and asset position maintained throughout the year with a small operating surplus recorded for 2020.

#### **Service Provision during the Covid-19 Pandemic:**

The onset of the Covid-19 pandemic in March 2020 presented major and unforeseen challenges to our organisation. Given the needs of the children and adolescents we work with and the configuration of our classroom based service delivery model, the closure of face to face services was particularly difficult for both our children, their families and our staff. The immediate closure of our in-house services and programmes in late March 2020 also presented our management team with the challenge of delivering our services online so that we could continue to support the development of the children in our care. In the early weeks of the closure Tutor support was immediately made available online to ensure continuity of learning and to maintain close contact with the child and family. By mid-April 2020 our management group had developed an extensive online educational portal to support the students attending our Early Intervention Unit. Utilising the portal, weekly learning programmes we developed for each student, with supervision and regular online support from each child's tutors. These programmes also included bespoke elements to cater for the individual learning needs of many students. The level of engagement we received from the parents of our students must be commended and their efforts made a huge contribution to the success of online learning for our ELU students. These online programmes for our early intervention students continued until the 01st July 2020.

The recommencement of in-house early intervention services at the start of July 2020 also posed major operational challenges to ensure the safety of up to forty students and staff. A comprehensive reopening plan was developed based on the guidance issued by HPSC, the Department of Special Education and the HSE. All staff received training in the area of infection control and covid-19 information. Strict protocols were developed to ensure separation of students pods and sanitising stations were installed throughout the building. Student care and monitoring plans were also implemented to ensure the safety of our students. The internal flow of the building was modified to accommodate individual teaching and student pods to reduce the level of contact between students and staff. A comprehensive procedural document was issued to both parents and staff on the measures that had to be adhered to, to ensure the safe operation of the ELU service. This service continued to operate successfully from the reopening in July 2020 until December 2020 with no closures due to Covid-19. The directors would like to acknowledge and thank our Early Learning Unit staff for their commitment, bravery and dedication in working throughout this most stressful and challenging period.

The Family Support Services, Behavioural Support Service, Building Blocks Service and Occupational Therapy Service also continued to operate during the pandemic with staff from these services working from home. In-house training courses were suspended with staff working to develop training resources that were delivered online as part of a website upgrade programme that is still ongoing at this time. The board would also like to acknowledge the efforts of these staff members for continuing to support families remotely in what were often difficult and trying conditions. Shine also continued to deliver services and support programmes to the autism community across Cork city and county and nationally through our helpline service and the AutismAware parent support portal. The Social Skills app series continued to give the organisation a thought leadership presence internationally, with downloads exceeded 210,000 by December 2020.

The Board assumed an oversight role during the Covid-19 pandemic with regular compliance inspections of the premises, policies, procedures and operational protocols. The General Manager reported directly to the Chairperson

## **Irish Progressive Association For Autism Company CLG**

### **DIRECTORS' REPORT**

for the financial year ended 31 December 2020  
on a weekly basis. All of the primary funders of the services, the Department of Education and HSE were kept fully apprised of the steps we had taken to ensure that Shine continued to be effective in the delivery of these vital services to the autism community both locally and nationally.

#### **Principal Risks and Uncertainties**

The principal risks and uncertainties facing the company revolve around the continuing provision of funding by State bodies to enable the organisation to fulfil its mission to provide support and services to children and client families. The primary funders are the Department of Education and Skills and HSE Disability Services. The effects of the current pandemic also present additional risks and uncertainties. The company has remained in close contact with these bodies and can confirm that current funding for the online provision of tuition and support is currently being paid by these State bodies. The management and the directors of the organisation are confident that funding will continue to be provided as long as services are still being provided. Increased investment and training in online services allied to prudent and close budgetary control of the finances assists in mitigating any risks and uncertainties.

#### **Financial Results**

The surplus for the financial year after providing for depreciation amounted to €24,800 (2019 - €63,038).

At the end of the financial year, the company has assets of €720,223 (2019 - €706,477) and liabilities of €264,036 (2019 - €275,090). The net assets of the company have increased by €24,800.

#### **Directors and Secretary**

The directors who served throughout the financial year were as follows:

Eamonn O'Donovan  
Paul McGuirk  
Eoin Motherway  
Colette Quinn

The secretary who served throughout the financial year was Paul McGuirk.

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

#### **Future Developments**

In what has been a particularly challenging period, the Board stands ready to respond to any further guidance from our service partners and the HPSC in the safe operation of our services. The directors remain fully committed to taking all necessary steps to ensure the safety of our clients, staff and the general public as our services continue to reopen in 2021. The strong financial position of the organisation affords Shine the opportunity to maintain current service and staff levels in the short and medium term while we adapt to the new processes required for service delivery for the duration of the pandemic emergency. The board also remains committed to ensuring that Shine will continue to focus on innovative and imaginative ways to deliver our services and programmes safely in the months and years ahead to support the clients and families we serve.

#### **Post Balance Sheet Events**

Between the year end and the signing of the financial statements, the COVID-19 coronavirus pandemic has continued to cause significant financial market, economic and social disturbance globally including significant disruption to economic activity. However, the directors believe that this is a non-adjusting post balance sheet event for the company. The directors note that while the company's scale of operations have been affected, income remains stable and adequate to allow the company to meet its expenses as they fall due. Government funding of tuition is assured for the following twelve months and the company's staff continue to provide an efficient service to those who require it. The directors will continue to monitor any significant adverse changes to cash flows, any adverse indicators in respect of the carrying value of assets and additional liabilities as a result of this pandemic, and take appropriate measures to address these matters, as required.

#### **Political Contributions**

The company did not make any disclosable political donations in the current financial year.

#### **Auditors**

The auditors, T A Sheehan & Co have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

#### **Research and Development**

The company did not undertake any research and development activities during the year.

## **Irish Progressive Association For Autism Company CLG**

### **DIRECTORS' REPORT**

for the financial year ended 31 December 2020

#### **Statement on Relevant Audit Information**

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

#### **Compliance Statement**

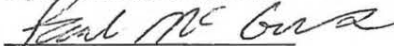
The directors are responsible for securing the company's compliance with its relevant obligations (compliance with both company and tax law) and with respect to each of the following three items, we confirm that it has/has not been done. We confirm:"

- the existence of a compliance policy statement;
- appropriate arrangements or structures put in place to secure material compliance with the company's relevant obligations;
- a review of such arrangements and structures has taken place during the year

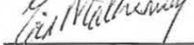
#### **Accounting Records**

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 No.7, Weston View, Ballinrea Road, Carrigaline, Co. Cork.

Signed on behalf of the board



Paul McGuirk  
Director



Eoin Motherway  
Director

Date: 01 - 07 - 2021

## Irish Progressive Association For Autism Company CLG DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2020

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, 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:

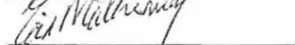
- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit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

Signed on behalf of the board



Paul McGuirk

Director



Eoin Motherway

Director

Date: 01 - 07 - 2021



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Irish Progressive Association For Autism Company CLG**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of Irish Progressive Association For Autism Company CLG ('the company') for the financial year ended 31 December 2020 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Statement of Cash Flows and notes to the financial statements, including the 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" issued in the United Kingdom by the Financial Reporting Council.

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 2020 and of its surplus for the financial 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 described below 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 the 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 4 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**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### **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.

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 course of 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**

In our opinion, based solely on the work undertaken in the course of the audit, we report that:

- 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
- the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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. In our opinion the financial statements are in agreement with the accounting records.



## **INDEPENDENT AUDITOR'S REPORT**

### **to the Members of Irish Progressive Association For Autism Company CLG**

#### **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, which relate to disclosures of directors' remuneration and transactions are not complied with by the company. We have nothing to report in this regard.

#### **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 in accordance with the applicable financial reporting framework that 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, if applicable, matters related to 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 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 contained in the appendix to this report, located at page 10, which is to be read as an integral part of our 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.



Tom Sheehan  
for and on behalf of  
T A SHEEHAN & CO  
Statutory Audit Firm  
Copley Street  
Cork  
Ireland

Date: 01/07/21

## **Irish Progressive Association For Autism Company CLG**

### **APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

#### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Irish Progressive Association For Autism Company CLG**  
**INCOME AND EXPENDITURE ACCOUNT**

for the financial year ended 31 December 2020

	Notes	2020 €	2019 €
Income	5	627,749	652,769
Expenditure		(602,953)	(589,733)
Surplus on ordinary activities before interest		24,796	63,036
Interest receivable and similar income	7	4	2
Surplus on ordinary activities before tax		24,800	63,038
Tax on surplus on ordinary activities	9	-	-
Surplus for the financial year		24,800	63,038
Total comprehensive income		24,800	63,038

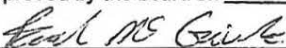
# Irish Progressive Association For Autism Company CLG

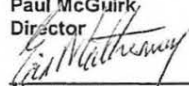
## BALANCE SHEET

as at 31 December 2020

	Notes	2020 €	2019 €
<b>Fixed Assets</b>			
Tangible assets	10	400,969	417,066
<b>Current Assets</b>			
Debtors	11	180,768	47,408
Cash and cash equivalents		138,486	242,003
		319,254	289,411
<b>Creditors: Amounts falling due within one year</b>	12	(13,327)	(18,116)
<b>Net Current Assets</b>		305,927	271,295
<b>Total Assets less Current Liabilities</b>		706,896	688,361
<b>Government grants</b>	14	(250,709)	(256,974)
<b>Net Assets</b>		456,187	431,387
<b>Reserves</b>			
Income and expenditure account		456,187	431,387
<b>Members' Funds</b>		456,187	431,387

Approved by the board on 01 - 07 - 2021 and signed on its behalf by:

  
 Paul McGuirk,  
 Director

  
 Eoin Motherway  
 Director

**Irish Progressive Association For Autism Company CLG**  
**RECONCILIATION OF MEMBERS' FUNDS**

as at 31 December 2020

	Retained surplus	Total
	€	€
At 1 January 2019	368,349	368,349
Surplus for the financial year	63,038	63,038
At 31 December 2019	431,387	431,387
Surplus for the financial year	24,800	24,800
At 31 December 2020	456,187	456,187

# Irish Progressive Association For Autism Company CLG

## STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2020

	Notes	2020 €	2019 €
<b>Cash flows from operating activities</b>			
Surplus for the financial year		24,800	63,038
Adjustments for:			
Interest receivable and similar income		(4)	(2)
Depreciation		20,624	19,718
Amortisation of government grants		(6,265)	(6,265)
		<u>39,155</u>	<u>76,489</u>
Movements in working capital:			
Movement in debtors		(133,360)	(6,245)
Movement in creditors		(4,789)	(7,699)
		<u>(98,994)</u>	<u>62,545</u>
<b>Cash flows from investing activities</b>			
Interest received		4	2
Payments to acquire tangible fixed assets		(4,527)	(5,194)
		<u>(4,523)</u>	<u>(5,192)</u>
<b>Net cash used in investment activities</b>			
		<u>(103,517)</u>	<u>57,353</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>			
		<u>242,003</u>	<u>184,650</u>
<b>Cash and cash equivalents at beginning of financial year</b>			
		<u>138,486</u>	<u>242,003</u>
<b>Cash and cash equivalents at end of financial year</b>	19	<u>138,486</u>	<u>242,003</u>

# **Irish Progressive Association For Autism Company CLG**

## **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2020

### **1. GENERAL INFORMATION**

Irish Progressive Association For Autism Company CLG is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is No.7, Weston View, Ballinrea Road, Carrigaline, Co. Cork, Ireland which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### **2. SUMMARY OF SIGNIFICANT 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 2020 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### **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**

Turnover comprises tuition fees and revenue grants from State bodies and also the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 2% Straight line
Fixtures and fittings	- 20% Straight line
Office equipment	- 20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### **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. The company complies with Irish law by providing access to a PRSA for all of its employees.



**Irish Progressive Association For Autism Company CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2020

**Taxation and deferred taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

**Government grants**

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

**3. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION**

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

**4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES**

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

**5. INCOME**

The income for the financial year has been derived from:-

	2020 €	2019 €
Republic of Ireland	483,694	483,310
Fundraising	44,172	74,495
Donations	51,878	48,699
Other income	1,740	-
Other operating income	46,265	46,265
	<u>627,749</u>	<u>652,769</u>

The company was in receipt of government grants during the year.  
Full details of the grants received are included in note 19.

Income attributable to geographical markets outside the Republic of Ireland amounted to 17% for the financial year.

**Irish Progressive Association For Autism Company CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

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for the financial year ended 31 December 2020

<b>6. OPERATING SURPLUS</b>	<b>2020</b>	<b>2019</b>
	€	€
Operating surplus is stated after charging/(crediting):		
Depreciation of tangible fixed assets	20,624	19,718
Government grants received	(40,000)	(40,000)
Amortisation of Government grants	(6,265)	(6,265)
	<u>20,624</u>	<u>19,718</u>
<b>7. INTEREST RECEIVABLE AND SIMILAR INCOME</b>	<b>2020</b>	<b>2019</b>
	€	€
Bank interest	4	2
	<u>4</u>	<u>2</u>
<b>8. EMPLOYEES AND REMUNERATION</b>		
<b>Number of employees</b>		
The average number of persons employed (including executive directors) during the financial year was as follows:		
	<b>2020</b>	<b>2019</b>
	Number	Number
Operations staff	14	14
	<u>14</u>	<u>14</u>
The staff costs comprise:	<b>2020</b>	<b>2019</b>
	€	€
Wages and salaries	423,286	394,361
Social welfare costs	48,515	44,275
Pension costs	20,575	19,554
	<u>492,376</u>	<u>458,190</u>
<b>9. TAX ON SURPLUS ON ORDINARY ACTIVITIES</b>	<b>2020</b>	<b>2019</b>
	€	€
<b>Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax	-	-
	<u>-</u>	<u>-</u>
Surplus taxable at 0.00%	24,800	63,038

No charge to tax arises as the company is a registered charity and is therefore exempt.

**Irish Progressive Association For Autism Company CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2020

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**10. TANGIBLE FIXED ASSETS**

	Land and buildings freehold €	Fixtures and fittings €	Office equipment €	Total €
<b>Cost</b>				
At 1 January 2020	409,691	24,491	119,172	553,354
Additions	-	2,623	1,904	4,527
At 31 December 2020	409,691	27,114	121,076	557,881
<b>Depreciation</b>				
At 1 January 2020	55,055	17,711	63,522	136,288
Charge for the financial year	8,193	2,500	9,931	20,624
At 31 December 2020	63,248	20,211	73,453	156,912
<b>Net book value</b>				
At 31 December 2020	<u>346,443</u>	<u>6,903</u>	<u>47,623</u>	<u>400,969</u>
At 31 December 2019	<u>354,636</u>	<u>6,780</u>	<u>55,650</u>	<u>417,066</u>

**10.1. TANGIBLE FIXED ASSETS PRIOR FINANCIAL YEAR**

	Land and buildings freehold €	Fixtures and fittings €	Office equipment €	Total €
<b>Cost</b>				
At 1 January 2019	409,691	22,210	116,259	548,160
Additions	-	2,281	2,913	5,194
At 31 December 2019	409,691	24,491	119,172	553,354
<b>Depreciation</b>				
At 1 January 2019	46,862	15,736	53,972	116,570
Charge for the financial year	8,193	1,975	9,550	19,718
At 31 December 2019	55,055	17,711	63,522	136,288
<b>Net book value</b>				
At 31 December 2019	<u>354,636</u>	<u>6,780</u>	<u>55,650</u>	<u>417,066</u>
At 31 December 2018	<u>362,829</u>	<u>6,474</u>	<u>62,287</u>	<u>431,590</u>

**11. DEBTORS**

	2020 €	2019 €
Trade debtors	180,768	43,503
Prepayments and accrued income	-	3,905
	<u>180,768</u>	<u>47,408</u>

**Irish Progressive Association For Autism Company CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

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for the financial year ended 31 December 2020

<b>12. CREDITORS</b>	<b>2020</b>	<b>2019</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	185	5,246
Taxation (Note 13)	9,002	9,086
Accruals	4,140	3,784
	<u>13,327</u>	<u>18,116</u>
<b>13. TAXATION</b>	<b>2020</b>	<b>2019</b>
	<b>€</b>	<b>€</b>
Creditors: PAYE	9,002	9,086
	<u>9,002</u>	<u>9,086</u>
<b>14. GOVERNMENT GRANTS DEFERRED</b>	<b>2020</b>	<b>2019</b>
	<b>€</b>	<b>€</b>
At 1 January 2020	256,974	263,239
Written off	(6,265)	(6,265)
<b>Net book value</b>		
At 31 December 2020	<u>250,709</u>	<u>256,974</u>

**15. 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 € 2.

**16. CAPITAL COMMITMENTS**

The company had no material capital commitments at the financial year-ended 31 December 2020.

**17. CONTROLLING INTEREST**

The company is a company limited by guarantee and not having a share capital. The operations and development of the company are controlled by a board of management.

The current members of the board of management are:

Eamonn O'Donovan (Director)

Paul McGuirk (Secretary)

Kieran McAuliffe (Treasurer and General Manager)

Kieran Kennedy (Family Support and Advocacy Service Manager)

Grace O'Callaghan (Early Learning Unit Manager)

Laura Crowley (Pals Programme and Building Blocks Service Manager)

Eoin Motherway (Chairperson)

**Irish Progressive Association For Autism Company CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

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for the financial year ended 31 December 2020

**18. POST-BALANCE SHEET EVENTS**

The principal risks and uncertainties facing the company revolve around the continuing provision of funding by State bodies to enable the organisation to fulfil its mission to provide support and services to children and client families. The primary funders are the Department of Education and Skills and HSE Disability Services. The effects of the current pandemic also present additional risks and uncertainties. The company has remained in close contact with these bodies and can confirm that current funding for the online provision of tuition and support is currently being paid by these State bodies. The management and the directors of the organisation are confident that funding will continue to be provided as long as services are still being provided. Increased investment and training in online services allied to prudent and close budgetary control of the finances assists in mitigating any risks and uncertainties.

<b>19. CASH AND CASH EQUIVALENTS</b>	<b>2020</b>	<b>2019</b>
	<b>€</b>	<b>€</b>
Cash and bank balances	110,825	206,707
Cash equivalents	27,661	35,296
	<u>138,486</u>	<u>242,003</u>

**20. GOVERNMENT GRANTS**

1. The grantors of government grants are The Department of Education and Skills and The Health Service Executive.
2. The grant programmes are:-  
 DEAS - Group Tuition Arrangement - Home Tuition Grant Scheme.  
 HSE - Section 39 Grant Aid Agreement - Disability Services.
3. The grants are for pay and service provision for charitable activity.
4. The amounts of the grants are stated below in this note and all of the grant amounts have been taken to income.
5. No grants were received for capital expenditure.
6. No employee's total benefits exceeded €60,000 during the year.
7. Both grants were for specific services and both were utilised for those specific service provisions.
8. The company has tax clearance and the Access Number for ROS is 636647.

	<b>2020</b>	<b>2019</b>
	<b>€</b>	<b>€</b>
Group Tuition Arrangement - Home Tuition Grant Scheme	483,694	483,310
Section 39 Grant Aid Agreement - Disability Services	40,000	40,000
	<u>523,694</u>	<u>523,310</u>

**21. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on \_\_\_\_\_.