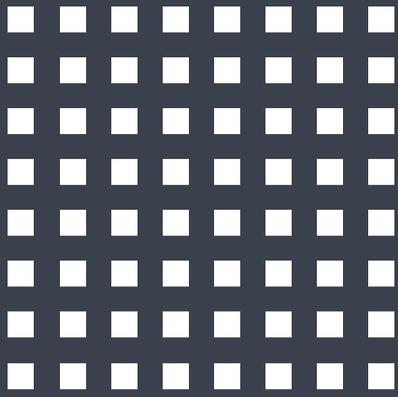


Directors' Report & Financial Statements

For the year ended 31 December 2020

Centre for Effective Services
(a company limited by guarantee)



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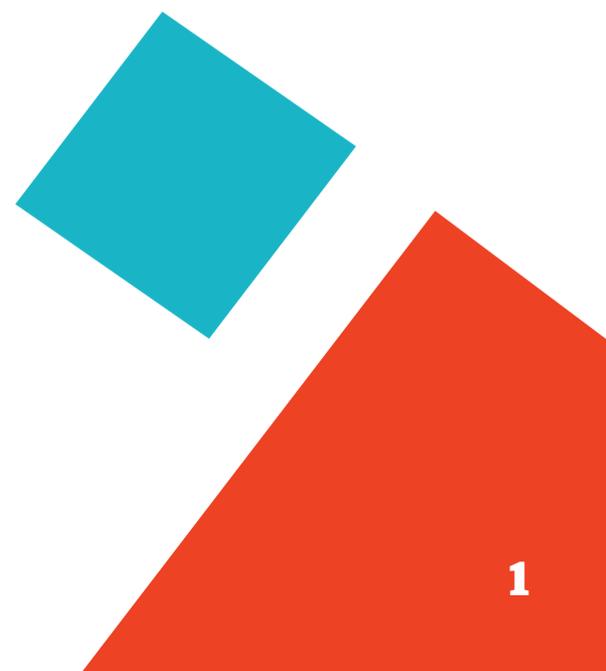
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Company Information

Directors	Jack Golden (<i>Chairperson</i>) Patricia Byron Hugh Connor Theresa Donaldson (<i>appointed 9 January 2020</i>) Mary Paula Jane Kilbane Sheila Nordon Trevor Martin Spratt
Company secretary	Evelyn Brennan (<i>resigned 22 April 2020</i>) Maggie Hyland (<i>appointed 22 April 2020</i>)
Company number	451580
Registered charity number	20076252
Chy number	19438
Registered office	9 Harcourt Street Dublin 2
Independent auditors	Crowe Ireland Chartered Accountants and Statutory Audit Firm Marine House Clanwilliam Place Dublin 2
Principal bankers	AIB 100/101 Grafton Street Dublin 2 Danske Bank P.O. Box 183 Donegall Square West Belfast BT1 6JS
Principal solicitors	Arthur Cox Earlsfort Centre Earlsfort Terrace Dublin 2





Directors' Report

For the year ended 31 December 2020

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

Directors' responsibilities statement

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

Irish company law requires the directors to prepare the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date, of the surplus or deficit for that 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's financial statements and then apply them consistently;
- make judgments 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 confirm they have complied with the above requirements when preparing the financial statements.

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 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Structure

The company is limited by guarantee with up to 12 members whose guarantee is limited to €1 each. This guarantee continues for one year after membership ceases.





Business Review and Future Activities 2020

CES core aims and funding

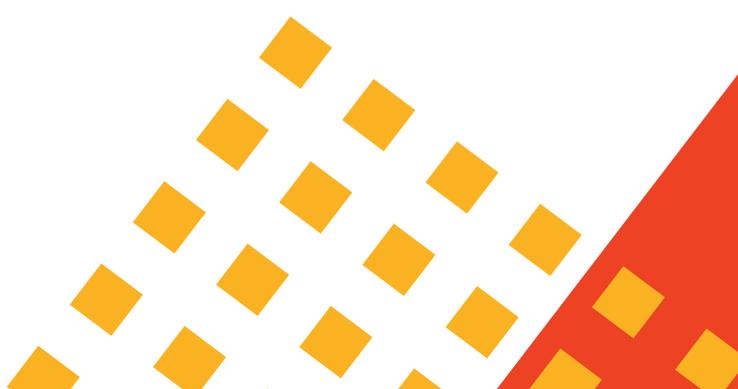
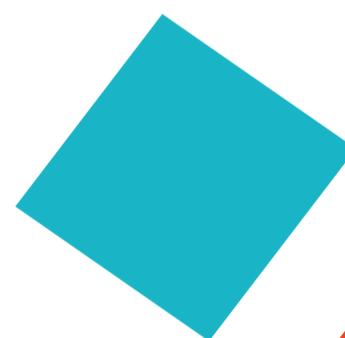
CES was established in 2008 as a company limited by guarantee with charity status in Ireland and Northern Ireland. The company operates on an all island basis, with offices in Dublin and Belfast, and works with agencies, government departments and service providers throughout the island of Ireland, in areas such as education, health, children and young people, justice and social services. CES works with others to improve the use of evidence in human/ social services, and to support the implementation of services, programmes and projects.

During 2020, CES worked to deliver on the aims and objectives set out in its strategic plan *CES How (2019-2021)*. At the end of February CES Director Nuala Doherty retired and a recruitment campaign to replace her commenced. Dr Inez Bailey was appointed CEO and took up the post in August. From March, Ireland entered a lockdown arising from the global Covid-19 pandemic. The organisation commenced working from home

and redesigned much of its work. Despite this significant challenge, CES maintained existing partnerships and identified new opportunities, successfully bidding for work in Ireland and Northern Ireland. CES continued its work funded by The Atlantic Philanthropies and a mix of government departments agencies, foundations and service providers.

The non remunerated Board of Directors at CES played a strategic leadership role enabling the organisation to deliver on its approach to sustainability.

CES continued its all island Graduate Internship Programme in 2020, with the appointment of four graduates to the 2020/2021 programme. CES continued to draw on its Associate Network, with a complementary mix of skills to ensure flexibility and completion of the work plan in a timely and cost effective way. CES also collaborated with several higher education and research bodies on specific pieces of work.

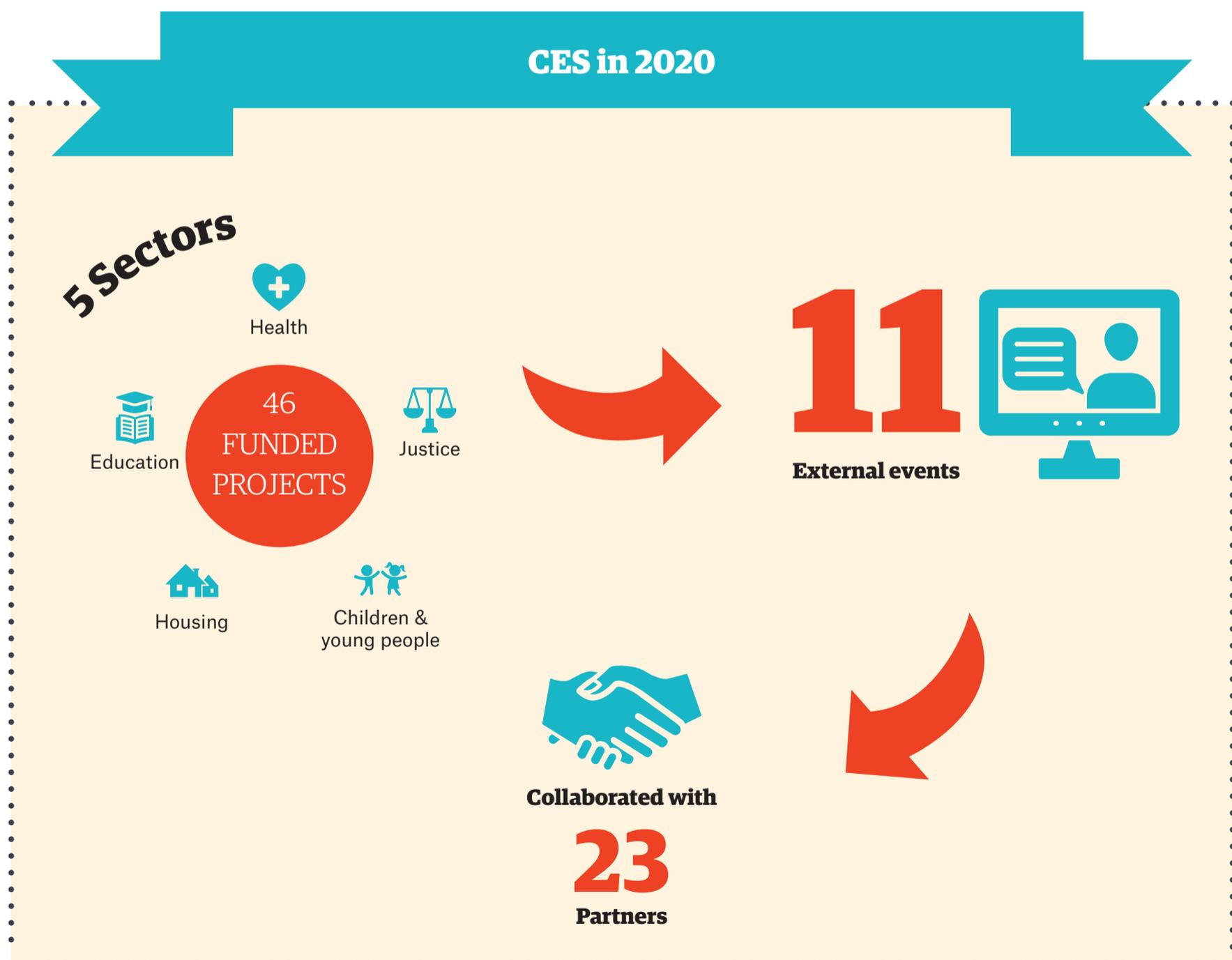




Key areas of activity for CES in 2020

CES's work aims to bring new ways of thinking to complex problems to advance social change. CES's work is organised in the following five areas:

1. **Making evidence useful**
2. **Connecting resources and knowledge**
3. **Building capacity to introduce change**
4. **Supporting implementation to improve outcomes**
5. **Evaluation and building capacity in evaluation**



The following sections outline activities and achievements during 2020 in each of these five areas of work.



CES works with government departments, agencies and organisations to help them identify, understand and apply evidence. In 2020, CES organised activities and developed resources to support the greater use of evidence in both policy and practice.

Evidence into practice

CES's work supported the use of evidence by a range of practitioner audiences, including social workers, teachers and community and voluntary service providers. Key developments included:

Supporting teachers access to research

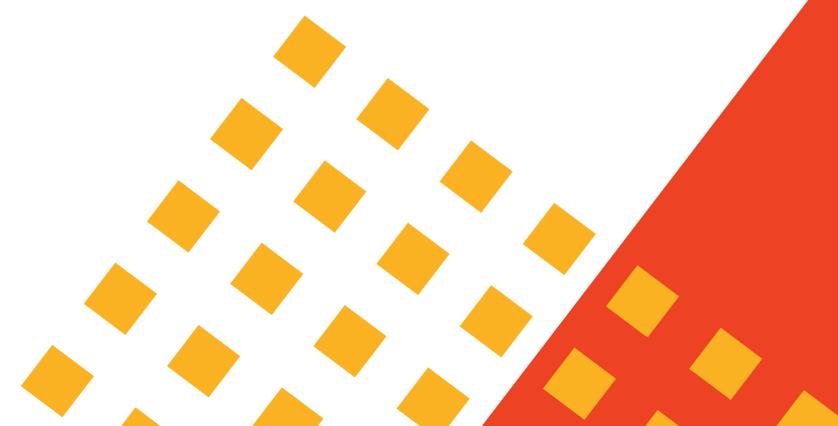
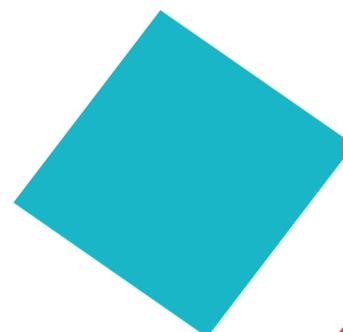
The Research Alive Partnership involves CES working together with the National Council for Curriculum and Assessment (NCCA), the National Forum for the Enhancement of Teaching and Learning in Higher Education and the Teaching Council to support teachers to access research evidence. The partnership renewed its terms of reference and provided oversight to an online educational website, Teachers Research Exchange (TREX). In 2020 CES continued to support the Teaching Council's research support services.

Rapid Evidence Resources for Healthcare Professionals

In 2020, a team at the University of Limerick (UL) began to develop a new website Rapidinfo4U, to provide healthcare professionals with evidence based information responding to their clinical and practice queries. CES was engaged by the UL team to evaluate the initiative.

Access Evidence

CES produces Access Evidence, a series of resources for practitioners working across social services. In 2020, this involved research on the theme of Intimate Partner Violence. A resource and blog were published in December, during the 16 Days of Activism against Gender-based Violence.





Prevention and Early Intervention

CES continued to enhance the learning from prevention and early intervention in Ireland and Northern Ireland.

In February, CES began a new contract of work with the Department of Children, Equality, Disability, Integration and Youth, to co ordinate the What Works Programme. What Works is a programme which aims to maximise the impact of investment in prevention and early intervention in policy and services for children and young people.

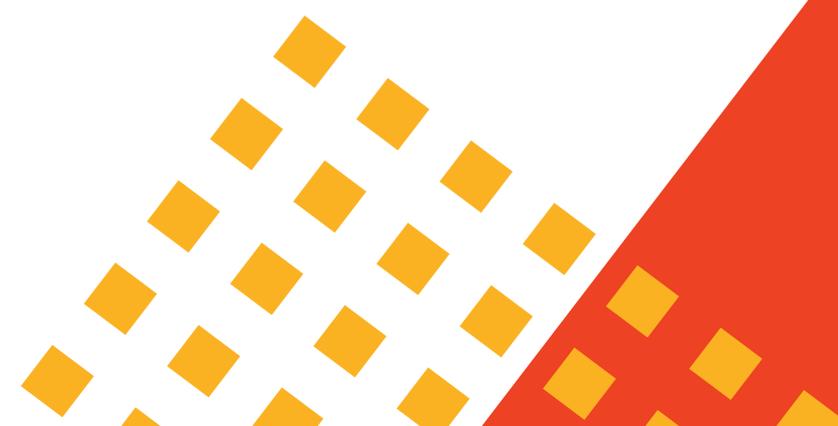
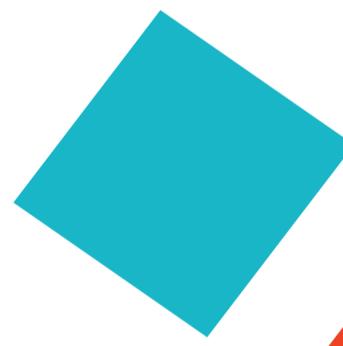
Work completed by CES in 2020 included:

- A review of the What Works website.
- Planning, development and promotion of four online events, on the theme of prevention and early intervention. This series of events took place in November.
- Development of content for the What Works website.
- Initial planning and development of a national model of parenting support.

In December, CES concluded work on the “Prevention and Early Intervention Research Initiative’ – an archiving project which preserves knowledge and research generated from the Atlantic Philanthropies investment in prevention and early intervention in Ireland. A collection of 122 reports have been archived in ‘The Prevention and Early Intervention Collection’ in the Digital Repository of Ireland.

Evidence into policy

CES continued to develop knowledge, relationships and networks to enhance the use of evidence in policy. CES contributed internationally to work with the Organisation, including to work with the Organisation for Economic Co-operation and Development (OECD) to develop standards and principles for policy makers in using evidence, which reported in December 2020. Whilst international study visits supported through a Winston Churchill Fellowship were inevitably curtailed due to the pandemic, networks and learning on this topic have been developed in the organisation and externally.





CES develops tools and resources, events, activities and networks which join up organisations, sectors, disciplines and people. CES engaged with a variety of stakeholders during 2020 and developed good relationships with departments, agencies, universities and organisations in Ireland and internationally. They include the Institute of Public Administration (IPA), the Centre for Applied Learning in Northern Ireland, the Department of Public Expenditure and Reform, the Health Information and Quality Authority (HIQA), the OECD, the Campbell Collaboration, the Carnegie Foundation and the the Institute for Research and Innovation in Social Services (IRISS).

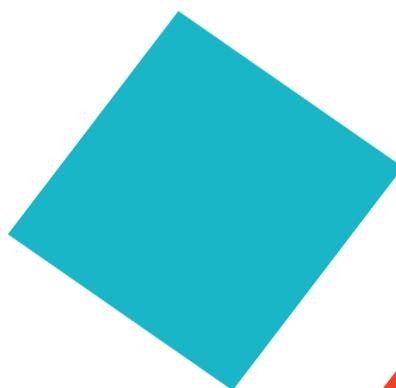
Throughout the year CES produced and shared a weekly online Knowledge Exchange – a compilation of tools, resources, news and research relevant to public services in Ireland and Northern Ireland. Subscriber rates grew significantly throughout the year.

CES produced several resources and a full list is included on page eleven.

The Implementation Network of Ireland and Northern Ireland

In 2011 CES established the Implementation Network of Ireland and Northern Ireland to share experience of implementation and to build the capacity of people working in services in implementation. The network includes senior policy makers, service providers, managers and researchers from public services in Ireland and Northern Ireland. CES co ordinates the network, and in 2020 organised two meetings, both of which were held online.

CES also collaborated internationally on implementation science. We continue as Board members of the European Implementation Collaborative and collaborate regularly with the National Implementation Research Network (NIRN) at the University of North Carolina. We have strong links with a range of implementation science centres and experts in Europe, USA, Canada and Australia.





CES supports government departments, agencies and organisations to develop the skills and capacity to introduce and manage change. This involves working in partnership to design training, support implementation and produce tools and resources so that change is sustainable.

The Goal Programme for Public Service Reform and Innovation

Since 2016, the Goal Programme has involved CES working with six government departments in Ireland and Northern Ireland, to implement nine projects involving change, innovation and new ways of working. Projects supported the development of collaborative work practices, data driven decision making, leadership, evaluation, and innovation.

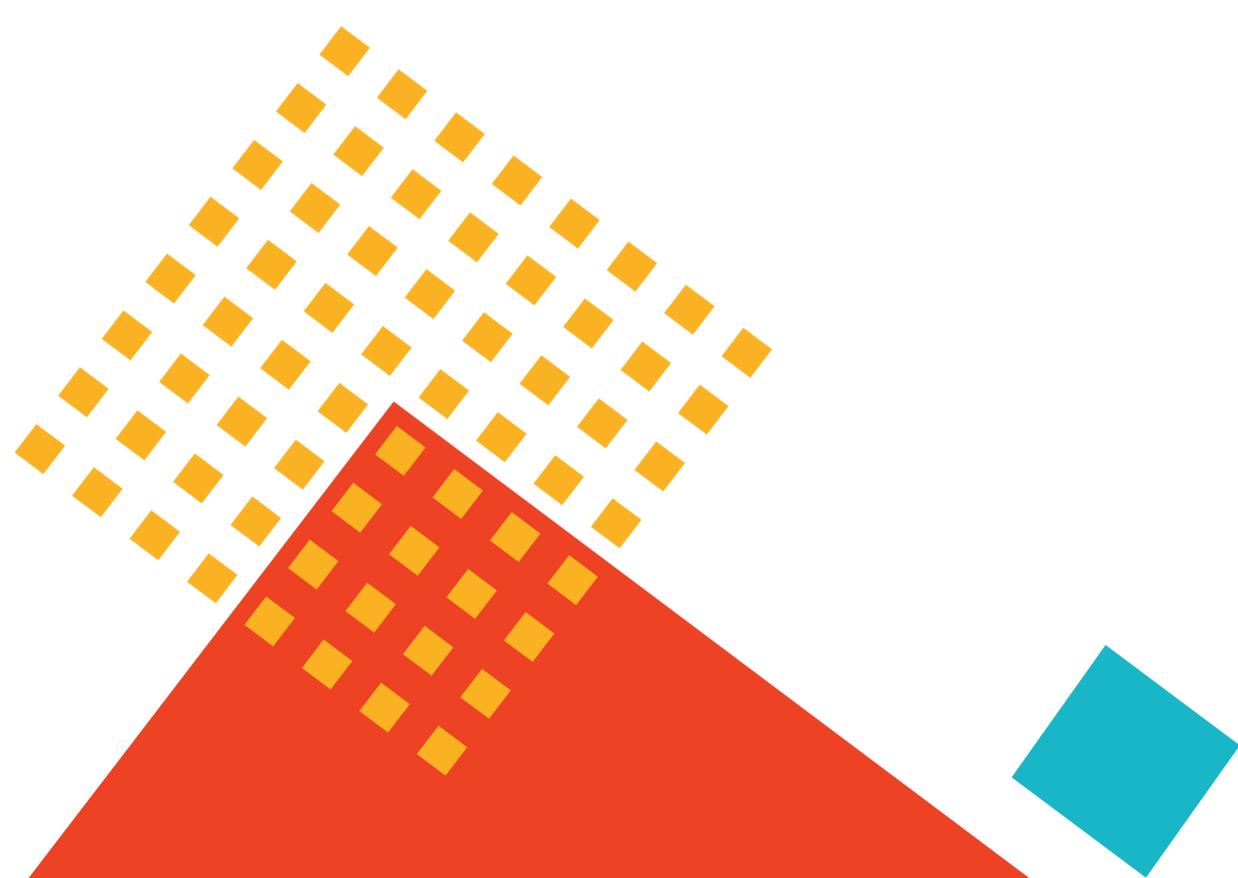
In addition to supporting projects, CES planned and delivered activities based on learning, evaluation and dissemination of the programme.

In January 2020, CES launched findings from an independent evaluation of the Goal Programme to an audience in the Republic of Ireland. The event was organised together with the Institute of Public Administration (IPA), and the evaluation was launched by Robert Watt, Secretary General at the Department of Public Expenditure and Reform.

As the pandemic unfolded, CES organised two events online to continue to share learning about change and innovation in public services. One event was on the theme of collaboration, and the second was focused on 'Rapid Implementation in Different Settings'. A case study on citizen engagement, commissioned by the Department of Public Expenditure and Reform, was published in July.

Working to improve services in HSE Community Operations

A CES team based in St Loman's Hospital continued to support the HSE Community Operations Improvement Programme. This Programme aims to introduce new ways of working to improve health services and draws on CES's experience of supporting change in HSE. In response to the Covid-19 crisis, the service improvement portfolio was mainly put on hold. The CES team rapidly transitioned to support several HSE Covid-19 response programmes, including a psychosocial response to Covid-19, Community Testing, Area Crisis Management Team Co ordination, Business Contingency & Restoration Planning, and a Temporary Assistance Payment Scheme for Nursing Homes. The team also supported the Safeguarding Policy Implementation Programme and the Autism Spectrum Disorder National Integrated Programme.





CES continued to support service providers to implement programmes, services and projects to improve outcomes for people living in Ireland and Northern Ireland.

The HSE Nurture Programme

This programme aims to give infants under the age of two, and their families, the best start in life. CES has been supporting the implementation of the programme through a partnership with the HSE and the Katharine Howard Foundation.

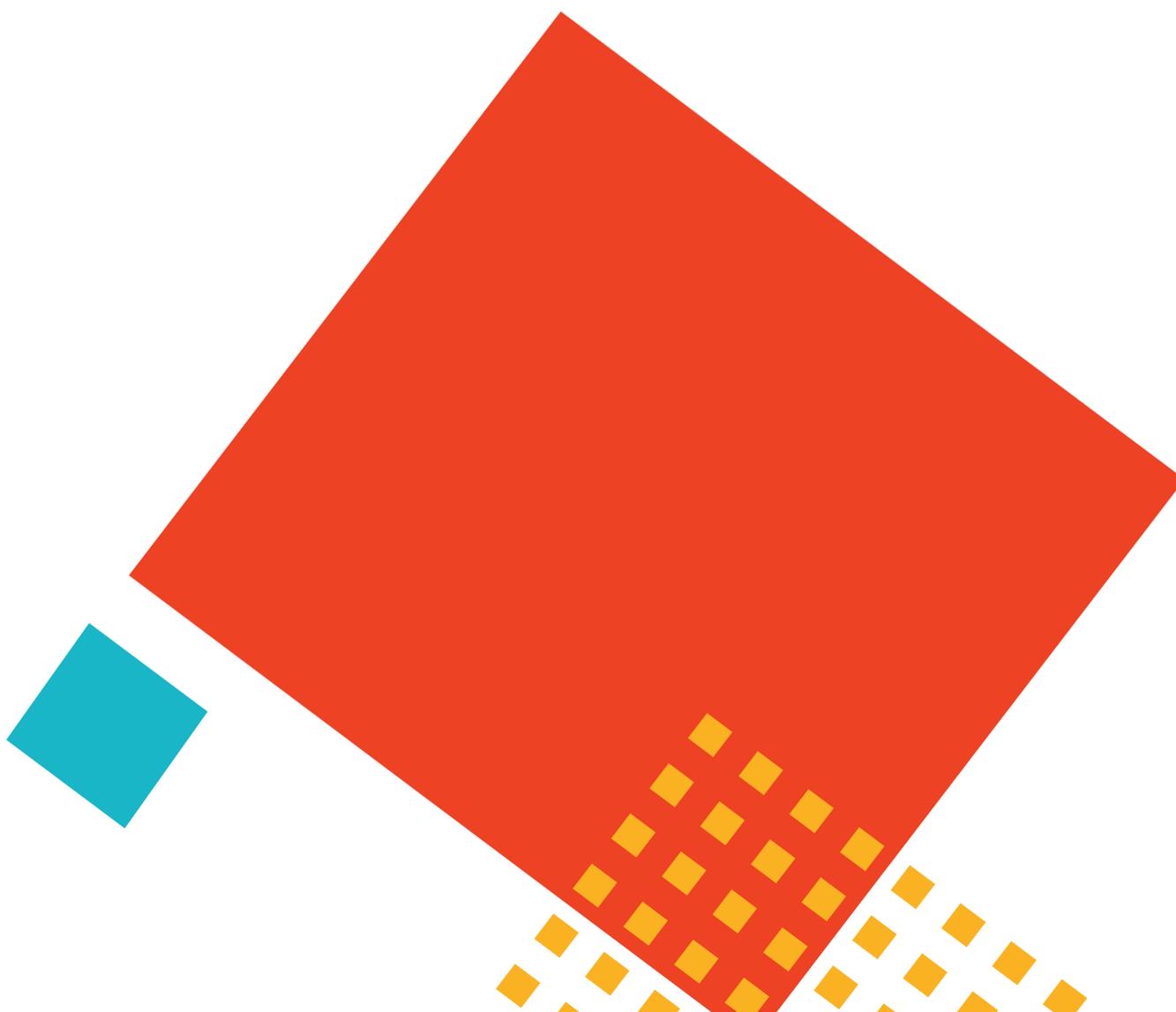
A final event was held in February 2020 to share learning from the Programme. In December, CES together with the HSE and the Katharine Howard Foundation ran a social media campaign to share products and learning from the Programme.

Preparing for Life

CES was contracted by Preparing for Life, a prevention and early intervention project in north Dublin. The work involved developing an outcomes monitoring and evaluation framework and updating a programme manual for practitioners. CES worked with Preparing for Life on a programme manual suitable for programme managers/service commissioners to support the use of the Preparing for Life programme in their communities.

The National Lottery Community Fund, Northern Ireland, *Reaching Out, Supporting Families* Programme

CES has been supporting the implementation of this programme funded by the National Lottery Community Fund since 2015. This work involves supporting service design, implementation and evaluation. Each year CES puts together an extensive learning and networking programme based on the needs of organisations funded. CES is also contracted to deliver an evaluation of the programme. This programme provided valuable support to vulnerable families during the pandemic, and CES delivered several learning network sessions to reflect and share knowledge on how organisations had innovated to move services online or to meet new needs. Other activities delivered by CES in 2020 included a Masterclass on the use of stories to convey impact and communications training for organisations. In addition to these valuable learning activities, CES progressed the overarching programme learning and reported to the National Lottery on progress.





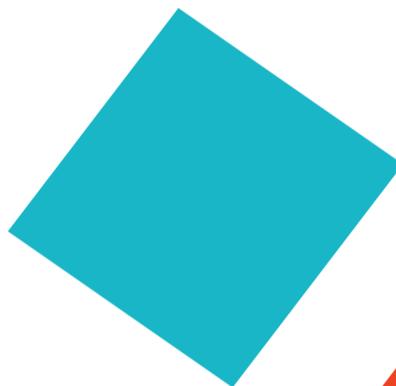
CES advises on, and conducts evaluations of projects, programmes and services, and helps to build skills and capacity in evaluation and self evaluation. In 2020 CES continued to work on a range of evaluations of varying depth, duration and scale.

In Northern Ireland, CES continued work on the evaluation of Improving the Educational Achievement of Looked after Children in Foster Care, a service funded by the Health and Social Care Board. CES was also contracted to work on shorter evaluations, including two projects with the National Office for Suicide Prevention (NOSP), and provided evaluation support to the Teaching Council for BEACONS, a pilot project supported by The Public Service Innovation Fund.

Other evaluation activities in 2020 included:

Evaluation of HSE Community Healthcare Networks

In October CES was awarded a tender to undertake an evaluation of new Community Healthcare Networks established by the HSE. The evaluation aims to assess how the networks achieve the goal of supporting greater coordination and integration of services in local communities.





Communications and Resources

CES continued to communicate externally through our website, ezine and social media channels. In September, CES engaged a design agency to support the development of a digital media strategy in the context of new opportunities provided by the Covid-19 pandemic.

CES published six ezines, a weekly Knowledge Exchange and an annual report. As part of our commitment to funders, CES designed and published several reports and online resources. These included:

Reports

These included three learning papers for practitioners from the Area Based Childhood (ABC) Programme, and a Practice Guide to Supporting Implementation. Internal reports were produced for the Probation Service, HSE and a Website Review for the Department of Children, Equality, Disability, Integration and Youth, as part of contracted work.

Blogs and Infographics

CES published eight blogs, and developed infographics based on work with the HSE Nurture Programme and Access Evidence (Intimate Partner Violence).

External events/webcasts

These included the launch of the Goal Programme evaluation. CES hosted two events for the Implementation Network of Ireland and Northern Ireland. CES organised two webcasts on the theme of learning from the pandemic, and four virtual events for the Department of Children, Equality, Disability, Integration and Youth.

Videos and digital content

CES produced a series of short videos for social media based on the Goal Programme, implementation, and to support internal learning. CES also worked with the Department of Children, Equality, Disability, Integration and Youth on the development of an animation about prevention and early intervention.



CES communications in 2020

Together with our partners
we produced



Blogs



Reports



Digital tools



Webcasts



60
Products



Campaigns



Infographics



Our website
traffic
increased by

↑
23%



50%
LinkedIn



9%
Twitter



Social media
following



17%



Subscribers to
our mailing list



Sign up



42%



Subscribers to our weekly
Knowledge Exchange



Future activities for CES in 2021

In early 2020, CES initiated its business continuity plan in response to the Covid-19 crisis. CES has continued to fully operate during the crisis and has tailored its approach to delivering projects and to meet commitments to funders and partners in line with current restrictions. CES continues to be invited to tender for work, is participating in competitive tendering processes, and has secured contracts for new projects during the first four months of 2021. The Board and Senior Management Team are actively engaging with funders, government departments and other organisations in line with CES's sustainability plan.

In Autumn 2020 the Board commenced a midterm review of the CES strategic plan which yielded several recommendations which are being progressed by the Senior Management Team. In particular, and considering the continuing challenge of Covid-19, there is a focus on sustainability of CES through an ongoing review of the 'CES Builds' plan. This included further development of strategic partnerships and securing contracts relevant to CES's area of work. The CES Board acknowledges the support of funders and partners during the year, and the efforts of the staff team, all of which helped CES to deliver on its objectives.

Results and dividends

The results for the year are set out on page 18. The funds at the balance sheet date amounted to €2,665,459 (2019: €2,634,157).

Directors and their interests

The present membership of the Board is set out on page 19.

None of the directors or secretary held any beneficial interest in the company at the balance sheet date.

On 9 January 2020 Theresa Donaldson was appointed as director.

In accordance with the Constitution, Jack Golden and Trevor Martin Spratt retire by rotation and being eligible, offered themselves for re-election.

Financial position and reserves policy

It is the organisation's policy to maintain a prudent level of reserves to enable the charity to manage financial risk and deliver on commitments.

The organisation's available resources at the end of the year were €2,665,459 (2019: €2,634,157). All reserves are held in a general fund.

Principal risks and uncertainties

The key risks facing CES are in maintaining the ongoing level and quality of work outputs and the availability and level of finance from our funders. To address this, the Board will review and ensure that the appropriate quality assurance processes remain in place and will maintain close monitoring of the budget for the organisation.

In the first half of 2020, the outbreak of Covid-19 spread Worldwide. The initial impact of this has been severe and has resulted in a significant worldwide slowdown in economic activity.

In Ireland, the economic impact of this pandemic has been characterised by the temporary closure of many businesses in "non essential" areas to ensure that people's movements are restricted in order to slow down the spread of the virus. The effect of Covid-19 presents many risks for the company, the effects of which cannot be fully quantified at the time of approving the financial statements. As a result, the Directors consider the implications of the Covid-19 pandemic to be a significant uncertainty at the time of approving the financial statements.

Although the effects cannot be fully determined, the Directors believe that the main risks associated with Covid-19 are as follows:

- an initial slow down in the level of activity during
- the period of temporary closure;
- a prolonged period of government recommendations and restrictions on the movement of people to contain the virus;
- a potential reduction in economic activity following the recommencement of movement
- which may result in reduced funding for the company's services;
- a reduction in the value of assets.

CES works proactively to identify and mitigate these and other business risks.

Taxation status

The company is exempt from taxation as a not for profit entity.





Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 9 Harcourt Street, Dublin 2.

Statement on relevant audit information

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

State of affairs and events since the balance sheet date

Other than the ongoing impact of Covid-19, there have been no significant events affecting the company since the year end.

Auditors

The auditors, Crowe Ireland, continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board and signed on its behalf.


.....

Jack Golden (Chairperson)
Director

Date: 19 May 2021


.....

Sheila Nordon
Director

Date: 19 May 2021





Independent Auditors' Report

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Centre for Effective Services (a company limited by guarantee) (the 'company') for the year ended 31 December 2020, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the accompanying 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 year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 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 Auditors' 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 issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 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 Auditors' 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 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.



Opinion on the 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 is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

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, and 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.

Respective responsibilities and restrictions on use

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement on page 2, 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 the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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



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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: https://www.iaasa.ie/Publications/Auditing_standards. This description forms part of our Auditors' Report.

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

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 Auditors' 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.

Signed by:

Roseanna O'Hanlon

for and on behalf of

Crowe Ireland

Chartered Accountants and Statutory Audit Firm

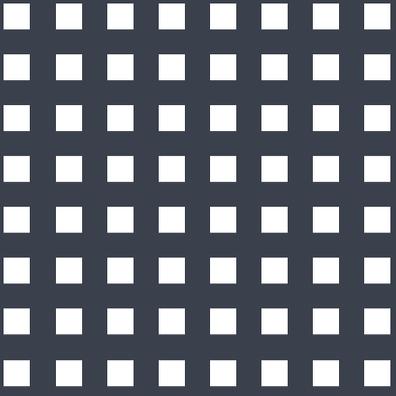
Marine House

Clanwilliam Place

Dublin 2

Date: 20 May 2021





Financial Statements



Statement of Financial Activities

(incorporating the Income & Expenditure Account)

For the year ended 31 December 2020

	Note	2020 €	2019 €
INCOME AND ENDOWMENTS FROM:			
Income from charitable activities		3,189,470	3,150,260
Income from Investments		2,335	13,527
TOTAL INCOMING RESOURCES	4	<u>3,191,805</u>	<u>3,163,787</u>
EXPENDITURE ON:			
Charitable activities		(3,151,954)	(3,022,083)
Other costs		(8,549)	(11,277)
NET INCOMING RESOURCES	5	<u>31,302</u>	<u>130,427</u>
Funds at beginning of year		2,634,157	2,503,730
Total comprehensive income for the year		31,302	130,427
FUNDS AT END OF YEAR		<u>2,665,459</u>	<u>2,634,157</u>

All amounts relate to continuing operations.

The notes on pages 22 to 30 form part of these financial statements.

Balance Sheet

As at 31 December 2020

	Note	2020 €	2019 €
Fixed assets			
Tangible assets	8	64,333	52,488
Current assets			
Debtors: amounts falling due within one year	9	295,109	710,984
Cash at bank and in hand		7,082,044	7,623,218
		<u>7,377,153</u>	<u>8,334,202</u>
Creditors: amounts falling due within one year	10	(4,776,027)	(5,752,533)
Net current assets		2,601,126	2,581,669
Net assets		<u>2,665,459</u>	<u>2,634,157</u>
Capital and reserves			
General fund		2,665,459	2,634,157
Shareholders' funds		<u>2,665,459</u>	<u>2,634,157</u>

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

The financial statements were approved and authorised for issue by the board:


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Jack Golden (Chairperson)
Director
Date: 28 May 2021


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Sheila Nordon
Director
Date: 28 May 2021

The notes on pages 22 to 30 form part of these financial statements.

Statement of Cash Flows

For the year ended 31 December 2020

	2020 €	2019 €
Cash flows from operating activities		
Surplus for the financial year	31,302	130,427
Adjustments for:		
Depreciation of tangible assets	24,480	27,905
Decrease/(increase) in debtors	415,875	(510,878)
Decrease in creditors	(976,506)	(1,085,195)
Net cash generated from operating activities	<u>(504,849)</u>	<u>(1,437,741)</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(36,325)	(18,622)
Net cash used in investing activities	<u>(36,325)</u>	<u>(18,622)</u>
Net decrease in cash and cash equivalents	(541,174)	(1,456,363)
Cash and cash equivalents at beginning of year	7,623,218	9,079,581
Cash and cash equivalents at the end of year	<u>7.082.044</u>	<u>7.623.218</u>
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	<u>7.082.044</u>	<u>7.623.218</u>

The notes on pages 22 to 30 form part of these financial statements.

Notes to the Financial Statements

For the year ended 31 December 2020

GENERAL INFORMATION

Centre for Effective Services is engaged in the not-for-profit sector, including government departments, statutory agencies and community organisations. The registered office is 9 Harcourt Street, Dublin 2.

The company is a company limited by guarantee incorporated and domiciled in Ireland. The company is exempt from taxation in Ireland as a not-for-profit entity.

ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014 and with consideration given to SORP (Statement of Recommended Practice).

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 UNRESTRICTED FUNDS

Unrestricted funds are those which are expendable at the discretion of the directors in furtherance of the objects of the organisation.

2.3 DEPOSIT INCOME

Income earned on funds held on deposit is credited to the Statement of Financial Activities in the period in which it is receivable and is treated as unrestricted income.

2.4 GRANT INCOME

Grant income is credited to the Statement of Financial Activities in the period in which it is receivable.

2.5 FOREIGN CURRENCY TRANSLATION

Functional and presentation currency

The company's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

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

Notes to the Financial Statements

For the year ended 31 December 2020

ACCOUNTING POLICIES (CONTINUED)

2.6 OPERATING LEASES: THE COMPANY AS LESSEE

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

2.7 PENSIONS

Defined contribution pension plan

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations.

The contributions are recognised as an expense in the Statement of Financial Activities when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the company in independently administered funds.

2.8 TANGIBLE FIXED ASSETS

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to the Statement of Financial Activities during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures & fittings	- 25%
Office equipment	- 25%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Financial Activities.

Notes to the Financial Statements

For the year ended 31 December 2020

ACCOUNTING POLICIES (CONTINUED)

2.9 DEBTORS

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.10 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

2.11 CREDITORS

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.12 HOLIDAY PAY ACCRUAL

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

2.13 FINANCIAL INSTRUMENTS

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Notes to the Financial Statements

For the year ended 31 December 2020

3. JUDGMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates, will by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities within the next financial year are discussed below.

(a) Deferred income

The company makes assumptions when estimating the value of deferred income. The company reviews the progress of all projects on an on-going basis and adjusts the deferred income as deemed appropriate.

(b) Going concern

The results for the year are set out on page 13. The funds at the balance sheet date amounted to €2,665,459 (2019: €2,634,157).

During 2020, the Covid-19 pandemic spread worldwide. The initial economic effect of this has been a worldwide slowdown in economic activity and the loss of jobs across many businesses. In Ireland restrictions continue to be placed on “non-essential” businesses which has resulted in many businesses temporarily closing or requiring staff to work from home in measures designed to restrict the movement of people and to slow down the spread of the virus.

The company has continued to operate during this period and has not seen a significant effect on its activities as a result of the virus. The directors have prepared budgets for the upcoming 12 months which show that the company will continue as a going concern.

The financial statements have been prepared on a going concern basis.

Notes to the Financial Statements

For the year ended 31 December 2020

4. INCOMING RESOURCES

	2020 €	2019 €
INCOME FROM CHARITABLE ACTIVITIES		
Atlantic Philanthropies (GOAL)	1,199,820	1,283,440
Department of Children, Equality, Disability, Integration and Youth	188,039	42,777
Túsla	119,411	156,955
Health Service Executive	1,067,847	897,000
Pobal	18,747	58,500
Atlantic Philanthropies (Children's Research Network)	31,901	57,500
Self generated income	563,705	635,971
Sundry income	-	18,117
	<u>3,189,470</u>	<u>3,150,260</u>
INCOME FROM INVESTMENTS		
Bank interest received	2,335	13,527
Total incoming resources	<u>3,191.80</u>	<u>3,163.78</u>

5. SURPLUS

The surplus is stated after charging:

	2020 €	2019 €
Rent - operating leases	235,415	280,510
Board of directors' expenses	402	1,256
Depreciation of tangible fixed assets	<u>24,480</u>	<u>27,905</u>

Notes to the Financial Statements

For the year ended 31 December 2020

6. STAFF COSTS

	2020 €	2019 €
Wages and salaries	2,109,067	1,814,255
Social security costs	207,709	169,502
Pension costs	61,477	54,263
	<u>2,378,253</u>	<u>2,038,020</u>

The average monthly number of employees, including the directors, during the year was as follows:

	2020 No.	2019 No.
Average number of employees	<u>39</u>	<u>35</u>

The board of directors receive no remuneration for their services as board directors of the Centre for Effective Services.

Directly incurred expenses of the Chief Executive Officer are reimbursed, if claimed, and amounted to €567 (2019: €2,450). These costs are included in travel and subsistence:

	2020 No.	2019 No.
Salary range		
€60,000 to €70,000	3	3
€70,000 to €80,000	5	5
€80,000 to €90,000	1	2
€90,000 to €100,000	2	1
€100,000 to €110,000	1	1
€110,000 to €120,000	-	1

Remuneration includes salaries and any benefits in kind but excludes employer pension scheme contributions.

The current Chief Executive joined the organisation in August 2020. As a result, their remuneration for the year ended 31 December 2020 did not fall into the above bands of salary range. The previous chief executive left the organisation in February 2020 and their remuneration did not fall into the above bands of salary range.

Notes to the Financial Statements

For the year ended 31 December 2020

7. TAXATION

The company is exempt from taxation as a not-for-profit entity.

8. TANGIBLE FIXED ASSETS

	Fixtures & fittings €	Office equipment €	Total €
COST OR VALUATION			
At 1 January 2020	154,722	271,144	425,866
Additions	-	36,325	36,325
At 31 December 2020	<u>154,722</u>	<u>307,469</u>	<u>462,191</u>
DEPRECIATION			
At 1 January 2020	153,347	220,031	373,378
Charge for the year on owned assets	1,099	23,381	24,480
At 31 December 2020	<u>154,446</u>	<u>243,412</u>	<u>397,858</u>
NET BOOK VALUE			
At 31 December 2020	<u>276</u>	<u>64,057</u>	<u>64,333</u>
At 31 December 2019	<u>1,375</u>	<u>51,113</u>	<u>52,488</u>

9. DEBTORS

	2020 €	2019 €
Trade debtors	56,868	543,452
Prepayments	76,788	80,848
Accrued income	161,453	86,684
	<u>295,109</u>	<u>710,984</u>

Notes to the Financial Statements

For the year ended 31 December 2020

10. CREDITORS: Amounts falling due within one year

	2020 €	2019 €
Other creditors	42,095	56,298
Accruals	120,797	97,228
Deferred income	4,613,135	5,599,007
	<u>4.776.027</u>	<u>5.752.533</u>

Deferred income includes amounts relating to specific ring fenced project income received prior to the year end for services to be delivered in a future period.

11. GENERAL FUND

	2020 €	2019 €
Fund balance at the start of the year	2,634,157	2,503,730
Surplus for the year	31,302	130,427
Fund balance at the end of the year	<u>2.665.459</u>	<u>2.634.157</u>

12. COMPANY STATUS

The company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1 towards the assets of the company in the event of liquidation.

13. PENSION COMMITMENTS

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 pension cost represents contributions payable by the company to the fund and amounted to €61,477 (2019: €54,263). An amount of €5,203 (2019: €3,798) in respect of employer's contributions remains outstanding at year end and this amount was paid after the year end. The company makes a contribution matching an employee contribution of up to a maximum of 5%.

Notes to the Financial Statements

For the year ended 31 December 2020

14. COMMITMENTS UNDER OPERATING LEASES

At 31 December 2020 the company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2020 €	2019 €
Not later than 1 year	208,661	220,350
	<u>208.661</u>	<u>220.350</u>

15. RELATED PARTY TRANSACTIONS

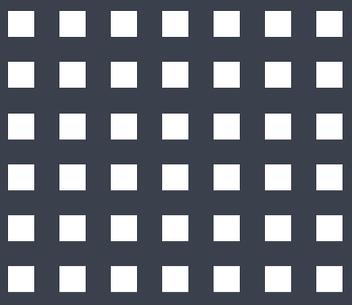
There were no related party transactions during the year ended 31 December 2020.

16. POST BALANCE SHEET EVENTS

There were no significant subsequent events, which the company is managing and commenced before the balance sheet date, with the exception of the ongoing impact of the Covid-19 pandemic that require disclosure or adjustment to the financial statements.

17. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 19 May 2021.



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