

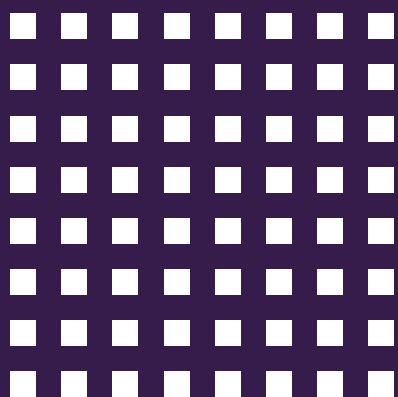
C E S

Registered number: 451580

# Director's Report & Financial Statements

For the year ended 31 December 2019

**Centre for Effective Services**  
(a company limited by guarantee)

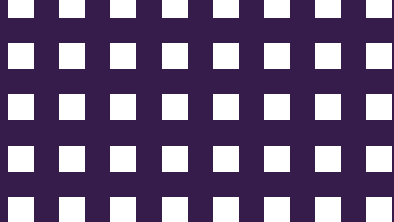


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# Company Information

<b>Directors</b>	Jack Golden ( <i>Chairperson</i> ) John Dominic Patrick Burke ( <i>resigned 22 May 2019</i> ) Patricia Byron Hugh Connor Theresa Donaldson ( <i>appointed 9 January 2020</i> ) Mary Paula Jane Kilbane Sheila Nordon Trevor Martin Spratt Paul Reid ( <i>resigned 22 May 2019</i> )
<b>Company Secretary</b>	Evelyn Brennan
<b>Registered Number</b>	451580
<b>Registered Office</b>	9 Harcourt Street, Dublin 2
<b>Independent Auditors</b>	<b>Crowe Ireland</b> Chartered Accountants and Statutory Audit Firm Marine House, Clanwilliam Place, Dublin 2
<b>Bankers</b>	<b>AIB</b> 100/101 Grafton Street, Dublin 2  <b>Danske Bank</b> P.O. Box 183 Donegall Square West Belfast BT1 6JS
<b>Principal Solicitors</b>	<b>Arthur Cox</b> Earlsfort Centre, Earlsfort Terrace, Dublin 2
<b>Registered Charity Number</b>	20076252
<b>Chy Number</b>	19438



# Directors' Report

For the year ended 31 December 2019

The Directors present their annual report and the audited financial statements for the year ended 31 December 2019.

## **Directors' responsibilities statement**

The directors are responsible for 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.

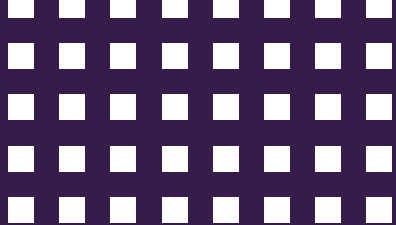
In preparing these financial statements, the directors are required to:

- 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 2019

### CES core aims and funding

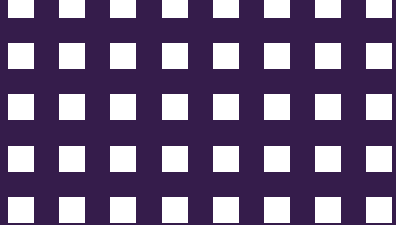
CES was established in 2008 as a company limited by guarantee with charity status in Ireland and Northern Ireland. The company operates on an all-island basis, with offices in Dublin and Belfast, and works with agencies, government departments and service providers throughout the island of Ireland, in 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 2019, CES worked to deliver on the aims and objectives set out in its strategic plan CES How (2019- 2021). The organisation maintained existing partnerships and identified new opportunities, successfully bidding for work in Ireland and Northern Ireland. CES continued to be supported by The Atlantic Philanthropies and a mix of government departments and 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 2019, with the appointment of four graduates to the 2018/2019 programme. CES expanded 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.





# Key areas of activity for CES in 2019

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 2019 in each of these five areas of work.

## 1. Making evidence useful

CES works with government departments, agencies and organisations to help them identify, understand and apply evidence. In 2019, 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 in 2019 included:

#### **Supporting teachers' access to research**

The Research Alive Partnership involves CES working together with the National Council for Curriculum and Assessment (NCCA) and the Teaching Council to support teachers to access research evidence. In 2019 the partnership provided oversight to an online educational website, Teachers' Research Exchange (TREX). In 2019 CES continued to support the Teaching Council's research support services.

#### **Evidence Synthesis for the National Office of Suicide Prevention (NOSP)**

CES completed a synthesis of a series of evaluations commissioned by NOSP. The synthesis informs the development of a series of briefs for practitioners and policy makers.

#### **Prevention and Early Intervention**

CES continued to enhance the learning from prevention and early intervention in Ireland and Northern Ireland, through presentations, engaging

with stakeholders, and developing a range of resources and tools which support the use of evidence.

### **Evidence into policy**

CES continued to develop knowledge, relationships and networks to enhance the use of evidence in policy. At international level, CES Senior Manager in Northern Ireland was awarded a Winston Churchill Fellowship, to explore and learn about the use of evidence in contested societies. The Fellowship supports learning through international study visits and connections. The first study visit to South Africa was planned and took place in September.

CES seconded a staff member to the Alliance for Useful Evidence, a network based in the Campbell Centre for UK and Ireland hosted by Queens University. This secondment was a one-year arrangement to support greater engagement and collaboration across the UK and Ireland on the use and dissemination of evidence.

CES contributed to a strand of work with the OECD to develop standards and principles for policy makers in using evidence.

## 2. Connecting resources and knowledge



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 2019 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, HIQA, the OECD, the Campbell Collaboration, the Carnegie Foundation, The Institute for Research and Innovation in Social Services (IRISS).

In February 2019 CES partnered with the IPA to host a joint seminar on the theme of collaboration and building capacity in public services. CES was invited to speak at an Eolas public sector conference about leadership in public service reform.

Throughout the year CES produced and shared a weekly Knowledge Exchange – a compilation of tools, resources, news and research relevant to public services in Ireland and Northern Ireland. Subscriber rates grew significantly in 2019.

CES produced a number of resources throughout the year, and a full list is included as an appendix to this report.

### **The Implementation Network of Ireland and Northern Ireland**

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 2019 organised two meetings. Warren Cann from the Parenting Research Centre in Melbourne gave the keynote address at the March meeting in Belfast. CES launched a new online guide to implementation. A second network meeting in late 2019 focused on the theme of capacity building for implementation.

The Children's Research Network for Ireland and Northern Ireland

In early 2019 CES, the Children's Research Network and the Trinity Research in Childhood Centre (TRICC) completed the transition of the network. In line with its sustainability plan, the Network is now hosted by TRICC.

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### 3. Building capacity to introduce change

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 2019 work on all nine reform projects was completed.

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

An independent external team led by the Institute for Public Administration (IPA) completed an evaluation which assessed the contribution of the Programme and drew out key learning for future public service reform initiatives in Ireland and internationally.

CES produced reports and resources based on the evaluation, including a summary, technical report and a series of case vignettes. Resources and digital content such as blogs and videos based on the Programme were developed. All of the material was published on the CES website.

Findings from the evaluation and the accompanying resources were launched in Belfast in October by David Sterling, Head of the Northern Ireland Civil Service.

#### **Working to improve services in HSE Community Operations**

A CES team based in St Loman's Hospital continued to support the HSE on the Community Operations Improvement Programme. The team introduced new ways of working drawing on change management and programme management methodologies to develop and implement HSE national programmes. The team supported the HSE to deliver programmes in a range of settings, including Primary Care, Mental Health, Disability and others. CES also facilitated a series of strategic planning workshops with the national Community Operations Management Team.

#### **Building implementation readiness with the Probation Service**

In late 2019, CES was contracted to support the Probation Service to prepare for the implementation of a new Offender Supervision Framework. There are four elements to the work – an implementation readiness assessment, resource mapping, a short paper on governance and a communications strategy.

#### **Reviewing provision and supporting transformation of community services in Belfast**

CES worked with Belfast City Council to support two phases of work with Belfast City Council City and Neighbourhood Services. During the discovery phase a review of existing community provision was initiated. The second phase involved wide consultation with stakeholders based on aspects of the review and which aims to support the transformation of services.





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 children under the age of two, and their families, the best start in life. CES is supporting the implementation of the Programme through a partnership with the HSE and the Katharine Howard Foundation. CES supported the roll out of user testing on a new, standardised child health record for use by Public Health Nurses. CES supported the HSE to further engage with parents in the development of a parent-held record, and shared products aimed at new parents.

An independent evaluation of the Nurture Programme was conducted and published in December. Findings and learning from the evaluation was shared at an event involving practitioners and professionals working across the HSE. A series of products was developed to communicate findings from the evaluation.

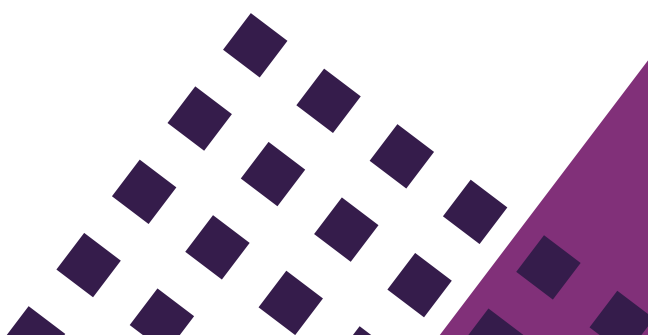
### **Preparing for Life**

CES was contracted by Preparing for Life, a prevention and early intervention project, to support them with the development of an Outcomes Measurement Framework, and to revise their core materials. They include a range of updated programme manuals.

### **The National Community Lottery 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. Key activities delivered by CES in 2019 included a masterclass for practitioners, communications training, and a flagship conference to share learning from the Programme.

The conference was attended by over 200 people working in services and government. Resources produced included a series of short videos, and a report which includes interim evaluation findings and stories from the projects.



## 5. Evaluation and building capacity in evaluation

CES advises on, and conducts evaluations of projects, programmes and services, and helps to build skills and capacity in evaluation and self-evaluation. In 2019 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 Innovation Fund.

Other evaluation activities in 2019 included:

### **Sharing learning and evidence from the National Evaluation of the Area Based Childhood Programme**

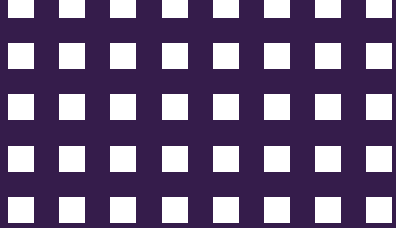
CES also completed work on the evaluation of the Area Based Childhood Programme through a final phase focused on dissemination of learning from the evaluation. CES produced a user friendly, accessible summary of the evaluation for practitioners, and a series of posters for parents, families and communities customised for each ABC area site. A final series of reports was produced and published based on a sub study of the National Evaluation. All of the resources and products were published on the CES website.

### **HSE AFFINITY Project**

AFFINITY is the national falls and bone health project. CES was contracted to develop an evaluation framework for the project, and work was complete in September 2019. CES was invited to make a presentation at the Affinity National Falls and Bone Health Symposium.

### **Evaluation of 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 co-ordination and integration of services in local communities.



# Resources and Publications

CES produced the following resources in 2019:

## Corporate Publications

CES published four Ezines, a weekly Knowledge Exchange and an animation describing key business activities during the year.

## Reports

- **'Reaching Out, Supporting Families - The story so far'** – Findings from the interim evaluation of the programme, along with stories from grant holders.

## Resources

- **Implementation** - CES produced and launched an online guide to implementation, including the theory and practical tools. The final publication in the 'On the Right Track' series focused on learning from implementation in the context of prevention and early intervention.
- **Learning from the ABC Evaluation** – CES published a summary of key learning for practitioners, a series of posters for ABC areas, a series of 3 briefing papers for policy makers and 3 learning papers for practitioners.
- **Public Service Reform and Innovation** – CES published the independent evaluation, an executive summary, and a series of six case vignettes on themes relevant to public service reform. CES designed and produced a report from the Innovation Lab based in the Department of Finance, Northern Ireland, and produced videos with senior leaders.
- **Videos** – CES produced a series of 22 short videos based on the Reaching Out, Supporting Families Programme.
- **Podcasts/ blogs** – CES produced two podcasts and three blogs.

CES also continued to develop its website as a platform for sharing resources and products to support public services. CES increased activity and engagement on social media, through the use of Twitter, LinkedIn and YouTube. Website traffic was steady throughout the year and subscriptions to CES's mailing lists increased.





### **Future activities for CES in 2020**

In 2019 the Board and Senior Management Team focused on sustainability of CES through implementation 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.

In early 2020, CES initiated its Business Continuity plan in response to the Covid 19 crisis. CES has continued to 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 2020. The Board and Senior Management Team is actively engaging with funders, government departments and other organisations in line with CES's sustainability plan.

### **Results and dividends**

The results for the year are set out on page 16.

The funds at the balance sheet date amounted to €2,634,157 (2018: €2,503,730).

In accordance with the Constitution, no dividends may be declared.

### **Directors and their interests**

The present membership of the board is set out on the company information page.

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.

On 22 May 2019 John Dominic Patrick Burke and Paul Reid retired as directors.

In accordance with the Constitution, Hugh Connor retired by rotation and being eligible, offered himself 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 €2,634,157 (2018: €2,503,730). All reserves are held in a general fund.

### **Principal risks and uncertainties**

The key risks facing the Centre 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.

The directors are not expecting to make any significant changes in the nature of the business in the near future. At the time of approving the financial statements, the company is exposed to the effects of the Covid-19 pandemic which has had a small negative effect on its activities since the year end and has resulted in a lower than expected level of activity since the year end. In planning its future activities, the directors will seek to develop the company's activities whilst managing the effects of the difficult operational period caused by this outbreak.

### **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

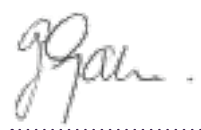
In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses.

The company reacted to these conditions by closing its offices with staff working from home. Whilst this has resulted in the company remaining operational during the period, there has been a small reduction in operating activities as a result of Covid-19. The directors are confident that the company will be fully operational once the period of restriction is lifted.

### 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 on 28th May 2020 and signed on its behalf.



**Jack Golden** (Chairperson)  
Director



**Sheila Nordon**  
Director



# 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 2019, 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 2019 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

We have nothing to report in respect of the following matters in relation to which ISA (Ireland) 570 requires us to report to you where:

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

### Other information

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



## **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/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). 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 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 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

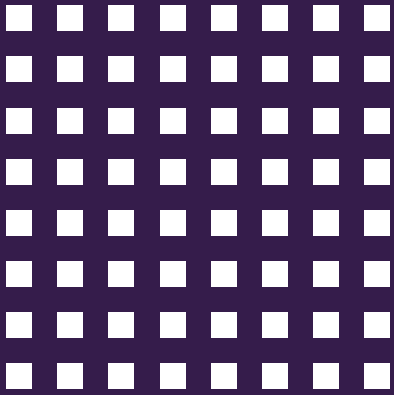
Marine House

Clanwilliam Place

Dublin 2

Date: 10 July 2020





# Financial Statements



# Statement of Financial Activities

(incorporating the Income & Expenditure Account)

For the year ended 31 December 2019

		2019	2018
	Note	€	€
<b>INCOME AND ENDOWMENTS FROM:</b>			
Income from charitable activities		3,150,260	3,934,558
Income from Investments		13,527	11,175
<b>TOTAL INCOMING RESOURCES</b>	4	<u>3,163,787</u>	<u>3,945,733</u>
<b>EXPENDITURE ON:</b>			
Charitable activities		(3,022,083)	(3,533,589)
Other costs		(11,277)	(6,709)
<b>NET INCOMING RESOURCES</b>	5	<u><u>130,427</u></u>	<u><u>405,435</u></u>
 Funds at beginning of year		 2,503,730	 2,098,295
Total comprehensive income for the year		130,427	405,435
<b>FUNDS AT END OF YEAR</b>		<u><u>2,634,157</u></u>	<u><u>2,503,730</u></u>

All amounts relate to continuing operations.

The notes on pages 19 to 27 form part of these financial statements.

# Balance Sheet

As at 31 December 2019

		2019	2018
	Note	€	€
<b>Fixed assets</b>			
Tangible assets	8	52,488	61,771
<b>Current assets</b>			
Debtors: amounts falling due within one year	9	710,984	200,106
Cash at bank and in hand		7,623,218	9,079,581
		<u>8,334,202</u>	<u>9,279,687</u>
Creditors: amounts falling due within one year	10	(5,752,533)	(6,837,728)
<b>Net current assets</b>		<u>2,581,669</u>	<u>2,441,959</u>
<b>Net assets</b>		<u><u>2,634,157</u></u>	<u><u>2,503,730</u></u>
<b>Capital and reserves</b>			
General fund		<u>2,634,157</u>	<u>2,503,730</u>
<b>Shareholders' funds</b>		<u><u>2,634,157</u></u>	<u><u>2,503,730</u></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:



**Jack Golden** (Chairperson)  
Director  
Date: 28 May 2020



**Sheila Nordon**  
Director  
Date: 28 May 2020

The notes on pages 19 to 27 form part of these financial statements.

# Statement of Cash Flows

For the year ended 31 December 2019

	2019 €	2018 €
<b>Cash flows from operating activities</b>		
Surplus for the financial year	130,427	405,435
<b>Adjustments for:</b>		
Depreciation of tangible assets	27,905	32,738
(Increase)/decrease in debtors	(510,878)	23,226
(Decrease)/increase in creditors	(1,085,195)	2,604,202
	<u>(1,437,741)</u>	<u>3,065,601</u>
<b>Net cash generated from operating activities</b>		
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(18,622)	(44,627)
	<u>(18,622)</u>	<u>(44,627)</u>
<b>Net cash from investing activities</b>		
<b>Net (decrease)/increase in cash and cash equivalents</b>	(1,456,363)	3,020,974
Cash and cash equivalents at beginning of year	9,079,581	6,058,607
	<u>7,623,218</u>	<u>9,079,581</u>
<b>Cash and cash equivalents at the end of year</b>		
<b>Cash and cash equivalents at the end of year comprise:</b>		
Cash at bank and in hand	7,623,218	9,079,581
	<u>7,623,218</u>	<u>9,079,581</u>

The notes on pages 19 to 27 form part of these financial statements.

# Notes to the Financial Statements

For the year ended 31 December 2019

## 1. 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.

## 2. 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. Nonmonetary 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 2019

## 2. 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 2019

## 2. 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.



# Notes to the Financial Statements

For the year ended 31 December 2019

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.

### 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 €2,634,157 (2018: €2,503,730).

During the first quarter of 2020, The Covid-19 pandemic has spread initially from Asia to Europe and subsequently 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 there are restrictions placed on “nonessential” 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 trade during this period and has not seen a significant effect on its trading 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 2019

## 4. INCOMING RESOURCES

	2019 €	2018 €
<b>INCOME FROM CHARITABLE ACTIVITIES</b>		
Atlantic Philanthropies	-	12,000
Atlantic Philanthropies (GOAL)	1,283,440	1,390,000
Department of Children and Youth Affairs	42,777	-
Túsla	156,955	168,691
Health Service Executive	897,000	887,558
Pobal	58,500	607,500
Atlantic Philanthropies (Children's Research Network)	57,500	256,500
Self generated income	635,971	586,286
Sundry income	18,117	26,023
	<u>3,150,260</u>	<u>3,934,558</u>
<b>INCOME FROM INVESTMENTS</b>		
Bank interest received	13,527	11,175
	<u>3,163,787</u>	<u>3,945,733</u>
<b>Total incoming resources</b>		

## 5. SURPLUS

The surplus is stated after charging:

	2019 €	2018 €
Rent - operating leases	280,510	283,683
Board of directors' expenses	1,256	1,452
Depreciation of tangible fixed assets	27,905	32,738
	<u></u>	<u></u>

## 6. STAFF COSTS

	2019 €	2018 €
Wages and salaries	1,814,255	2,047,048
Social security costs	169,502	175,152
Pension costs	54,263	47,500
	<u>2,038,020</u>	<u>2,269,700</u>

# Notes to the Financial Statements

For the year ended 31 December 2019

	2019 No.	2018 No.
The average monthly number of employees during the year was as follows:		
Average number of employees	35	39

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 €2,450 (2018: €2,868). These costs are included in travel and subsistence.

The number of employees whose remuneration was greater than €60,000 is 13 (2018: 11) as follows:

Salary range	2019 No.	2018 No.
€60,000 to €70,000	3	2
€70,000 to €80,000	5	5
€80,000 to €90,000	2	1
€90,000 to €100,000	1	1
€100,000 to €110,000	1	1
€110,000 to €120,000	1	1
	<u>13</u>	<u>11</u>

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

## 7. TAXATION

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

# Notes to the Financial Statements

For the year ended 31 December 2019

8. TANGIBLE FIXED ASSETS	Fixtures & Fittings	Office Equipment	Total
	€	€	€
<b>COST OR VALUATION</b>			
At 1 January 2019	154,722	252,522	407,244
Additions	-	18,622	18,622
	<u>154,722</u>	<u>271,144</u>	<u>425,866</u>
At 31 December 2019			
<b>DEPRECIATION</b>			
At 1 January 2019	150,639	194,834	345,473
Charge for the year on owned assets	2,708	25,197	27,905
	<u>153,347</u>	<u>220,031</u>	<u>373,378</u>
At 31 December 2019			
<b>NET BOOK VALUE</b>			
At 31 December 2019	<u>1,375</u>	<u>51,113</u>	<u>52,488</u>
At 31 December 2018	<u>4,083</u>	<u>57,688</u>	<u>61,771</u>

9. DEBTORS	2019 €	2018 €
Trade debtors	543,452	39,067
Prepayments	80,848	75,139
Accrued income	86,684	85,900
	<u>710,984</u>	<u>200,106</u>

# Notes to the Financial Statements

For the year ended 31 December 2019

## 10. CREDITORS: Amounts falling due within one year

	2019 €	2018 €
Trade and other creditors	56,298	97,287
Accruals	97,228	107,769
Deferred income	<u>5,599,007</u>	<u>6,632,672</u>
	<u><u>5,752,533</u></u>	<u><u>6,837,728</u></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

	2019 €	2018 €
Fund balance at the start of the year	2,503,730	2,098,295
Surplus for the year	130,427	405,435
	<u>2,634,157</u>	<u>2,503,730</u>
<b>Fund balance at the end of the year</b>		

## 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 €54,263 (2018: €47,500). An amount of €3,798 (2018: €512) in respect of employer's contributions remains outstanding at year end.



# Notes to the Financial Statements

For the year ended 31 December 2019

## 14. COMMITMENTS UNDER OPERATING LEASES

At 31 December 2019 the company had future minimum lease payments under non-cancellable operating leases as follows:

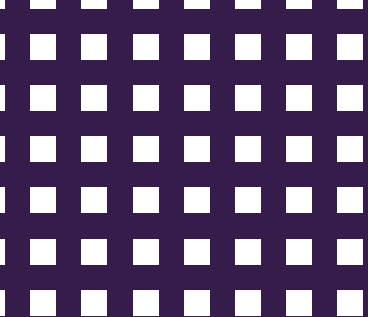
	2019 €	2018 €
Not later than 1 year	220,350	256,759
Later than 1 year and not later than 5 years	-	220,259
	<u>220,350</u>	<u>477,018</u>

## 15. POST BALANCE SHEET EVENTS

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. CES staff are working from home and delivering on the Organisations' workplan using online technologies. There is a small negative impact on what work can be delivered this way and the Senior Management Team have reviewed all projects to assess the impact and prepared a revised budget for the year. This will show a reduced net income over expenditure for the year and the impact that is likely to have on the Balance Sheet based on events since the year end.

## 16. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 28 May 2020.



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