

Registered number: 431265

**OFFALY PERSONAL ASSISTANT SERVICES COMPANY LIMITED BY
GUARANTEE T/A OPAS**

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 18 MARCH 2020

OFFALY PERSONAL ASSISTANT SERVICES COMPANY LIMITED BY GUARANTEE T/A OPAS

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OFFALY PERSONAL ASSISTANT SERVICES COMPANY LIMITED BY GUARANTEE T/A OPAS

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 18 MARCH 2020**

Directors

Mary Grogan, Chair
Frances Berry, Treasurer
Mary Culliton
Oliver McCormack
Gavin Von Mollendorff
Mary Guest

Company registered number

431265

Registered office

Clonminch, Tullamore, Co. Offaly.

Company secretary

Martin Connolly

Chief operations manager

Mary Delaney

Independent auditor

Woods and Partners Limited, Chartered Accountants and Registered Auditor, Cannon Street, Kells, Co. Meath.

Bankers

Bank of Ireland, Bridge Street, Tullamore, Co. Offaly.

Solicitors

Hoey and Denning, High Street, Tullamore, Co. Offaly.

**DIRECTORS' REPORT
FOR THE YEAR ENDED 18 MARCH 2020**

The Directors present their annual report together with the audited financial statements of the Charity Offaly Personal Assistant Services Company Limited by Guarantee t/a ("OPAS") for the year ended 18 March 2020. The Directors confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) (second edition issued in October 2019), applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard 102 ("FRS 102").

Objectives and Activities

a. Policies and objectives

The Charity administers a Community Employment Scheme ("CES") where participants are upskilled to work as Personal Assistants in the community. The Charity is dedicated to supporting adults with physical and sensory disabilities by empowering and enabling them to achieve independent living, equality and inclusion in mainstream society.

There has been no change in the objectives of the Charity in the year.

b. Strategies for achieving objectives

The Charity enters into an annual service level agreement with the Department of Employment Affairs and Social Protection "DEASP". This sets out the terms and conditions of the scheme. The Charity administers the scheme in accordance with DEASP guidelines. The latest scheme ran from 18 March 2019 to 13 March 2020.

c. Activities for achieving objectives

The main activity of the Charity is the provision of adequate training and course materials to enable participants to gain the necessary skills and experience to work as personal assistants. The Charity enables the participants to work in the community and support the independent living requirements of people with physical or sensory disabilities in the community.

Achievements and performance

a. Review of activities

During the year, the Charity supported 16 participants on the Community Employment Scheme. The majority of funds were received from the Department of Employment Affairs Social Protection. Training was made available to all participants in order to gain the necessary skills to enable them to work as personal assistants.

The results for the year are set out in the Statement of Financial Activities on page 11 of the financial statements.

Financial review

a. Key performance indicators

The Charity has identified key performance indicators, which are monitored by management and the Board of Directors on a periodic basis, and these are:

- Number of scheme participants
- Funding from Department of Employment Affairs and Social Protection
- Liquidity

**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 18 MARCH 2020**

These key performance indicators are reviewed on a monthly basis by management and discussed at each Board meeting.

b. Results and performance

The Charity recorded a deficit on ordinary activities of €184 (2019: €238). The Charity reserves at the year end amounted to €591 (2019: €775). All reserves are restricted for the continued use of future Community Employment schemes.

c. Going concern

After making appropriate enquiries, the Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity funding, which it receives from DEASP, falls short of its operational and day to day cost base. The funding shortfall is filled by contributions from Offaly Centre for Independent Living CLG ("OCIL"), which are expected to continue into the foreseeable future. The Board of OCIL have pledged ongoing support to the Charity to enable it to meet its short to medium term. For this reason the Directors continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

d. Principal risks and uncertainties

The Charity's financial risk management objectives and policies involve identifying risks and opportunities across the Charity, assessing the potential impact of these risks and providing a method for addressing these impacts by either reducing threats to an acceptable level or achieving opportunities.

The principal risks and uncertainties facing the Charity are as follows:

1. Future funding and going concern

The Charity maintains a good relationship with the DEASP, and submits an audited statement of income and expenditure each year. The 2020/21 funding has already been secured and the Charity is confident that the DEASP will continue to support the Charity and its CES scheme for the foreseeable future. The Charity will also continue to get ongoing support from Offaly Centre for Independent Living CLG ("OCIL") as its sponsor.

2. Regulatory compliance

The Directors of the Charity are aware that non compliance with charity legislation such as the Charities Act 2009 and regulations overseen by the Charities Regulatory Authority would jeopardise the future of the Charity. To manage this risk, the Charity employs suitably qualified professionals, has appointed a highly skilled board of directors, and takes advice from experts in the Charity sector. The board are confident that these collectively assist to manage this risk.

3. Reputational risk

The charity sector has suffered as a result of financial misappropriations and scandals in the recent past. This may impact on the external fundraising activities of the Charity. The Charity mitigates this risk by complying with best governance procedures, strong board oversight and a strong control environment.

4. Data protection risk

The Charity receives and manages sensitive information in the course of its charitable activities. The Charity may be exposed to information technology security risks and cyber crime. In May 2018, the GDPR came into effect

**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 18 MARCH 2020**

which has significant implications for how personal data is managed and protected. The Charity has retained external consultants to assist it with its ongoing compliance with GDPR. The Charity makes ongoing strategic and tactical efforts to address the evolving nature of cyber threats and the challenges posed, including the revision of internal practices and controls in this area.

5. COVID-19

Since the year end, the world has encountered a pandemic virus which has caused illness and fatalities across the world. The World Health Organisation (WHO) has classed this a global pandemic. Whilst this has far reaching implications for the global economy, the Directors do not consider this to bear a significant threat on the ability of Offaly Personal Assistant Services CLG to continue as a going concern. Firstly, the Charity enjoys the support of the DEASP. This is expected to continue for the foreseeable future because the Charity provides essential services for adults living independently in the community. The Directors feel that it is appropriate to disclose and note the presence of COVID-19 post year end, however they note that this pandemic will not impact the carrying value of fixed assets or other assets at year end or the ability of the Charity to continue as a going concern for the foreseeable future. The financial statements do not reflect any adjustments at year end to reflect the emergences of COVID-19 at the date of approving the financial statements.

e. Reserves policy

The operation of the Community Employment Scheme means the Charity does not build up any substantial reserves. The Charity's reserves of €591 (2018: €775) relate solely to timing differences due to capital additions which are being written down over a period of eight years. All money held by, or due to the Charity is due to be spent on the Community Employment Scheme.

Structure, governance and management

a. Constitution

The Charity is registered as a charitable company limited by guarantee, not having a share capital and was set up and constituted under a Memorandum of Association.

The principal object of the Charity is to administer a Community Employment Scheme "CES" in parallel with the Department of Employment Affairs and Social Protection. Participants on the scheme undergo training as personal assistants for people with physical and sensory disabilities in the community.

b. Method of appointment or election of Directors

The present directors who served during the year are listed on page 1.

The oversight of the Charity is the responsibility of the Board of Directors who are elected and co-opted under the terms of the Articles of Association and the management of the company is the responsibility of the Executive.

All Directors undertake an induction programme relevant to the operation of the Charity. This programme comprises the roles and responsibilities of Directors.

**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 18 MARCH 2020**

c. Organisational structure and decision making

The Charity is governed by the Constitution, which charges the Chair and the Board of Directors, to make decisions at Board level regarding strategy in relation to the Charity. The Board met 8 times in 2019 (2018: 7). The Directors have appointed a strategic leadership team and have delegated a range of day to day decision making powers to this strategic leadership team including the chief operations manager and scheme supervisors.

An agenda is prepared in advance of each Board meeting which covers reporting on all aspects of the Charity's activities since the last meeting, review of ongoing events and proposals for any future plans that are being examined. Any decisions that are reserved for the Board are made at the meeting, recorded in the minutes and acted on after the Board meeting.

The Board members are advised to avoid conflict between their personal interests, or the interests of any associated company or person, and their duties to the charity.

d. Related party relationships

Details of all related party transactions are noted in the notes to the financial statements.

Plans for future periods

a. Future developments

The Charity's main target for 2020/21 is to continue to administer the Community Employment Scheme and is hoping to increase the number of participants while continuing to provide a top class personal assistant service to Leaders in the community.

Events since the year end

There have been no events other than COVID-19 since the year end which require adjustment or disclosure in the financial statements.

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 Clonminch, Tullamore, Co. Offaly.

Directors' responsibilities statement

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and Accounting Standards (Financial Reporting Standard 102).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

OFFALY PERSONAL ASSISTANT SERVICES COMPANY LIMITED BY GUARANTEE T/A OPAS

**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 18 MARCH 2020**

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

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

- so far as that Director is aware, there is no relevant audit information of which the charitable company's auditor is unaware, and
- that 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 charitable company's auditor is aware of that information.

Auditor

Woods and Partners Limited have expressed a willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act 2014. The Directors will propose a motion re-appointing the auditor at the annual general meeting.

This report was approved by the Directors, on 20 May 2020 and signed on their behalf by:



Mary Grogan
Director



Frances Berry
Director

OFFALY PERSONAL ASSISTANT SERVICES COMPANY LIMITED BY GUARANTEE T/A OPAS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OFFALY PERSONAL ASSISTANT SERVICES COMPANY LIMITED BY GUARANTEE T/A OPAS

Opinion

We have audited the financial statements of Offaly Personal Assistant Services Company Limited by Guarantee t/a OPAS (the 'Charity') for the year ended 18 March 2020 which comprises the Statement of financial activities, Balance sheet 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 applicable Irish law and Charities SORP Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charitable company's affairs as at 18 March 2020 and of its incoming resources and application of resources, including its income and expenditure 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 prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 2 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other Information

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

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

OFFALY PERSONAL ASSISTANT SERVICES COMPANY LIMITED BY GUARANTEE T/A OPAS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OFFALY PERSONAL ASSISTANT SERVICES COMPANY LIMITED BY GUARANTEE T/A OPAS

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 of 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 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 charitable company and its environment obtained in the course of the audit, we have not identified 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.

Responsibilities of Directors for the financial statements

As explained more fully in the Directors' responsibilities statement, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as 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 charitable 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 Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

OFFALY PERSONAL ASSISTANT SERVICES COMPANY LIMITED BY GUARANTEE T/A OPAS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OFFALY PERSONAL ASSISTANT SERVICES COMPANY LIMITED BY GUARANTEE T/A OPAS

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [https://www.iaasa.ie/Publications/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). The description forms part of our Auditor's report.

Use of our report

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 Auditor's 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.



Conor Woods

for and on behalf of

Woods and Partners Limited

Chartered Accountants and Registered Auditor

Cannon Street

Kells

Co. Meath.

20 May 2020

OFFALY PERSONAL ASSISTANT SERVICES COMPANY LIMITED BY GUARANTEE T/A OPAS

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 18 MARCH 2020**

	Note	Restricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
Income from:				
Donations and legacies	3	5,040	5,040	6,385
Charitable activities	4	278,447	278,447	344,809
Total Income		<u>283,487</u>	<u>283,487</u>	<u>351,194</u>
Expenditure on:				
Charitable activities		<u>283,671</u>	<u>283,671</u>	<u>351,432</u>
Total expenditure	6	<u>283,671</u>	<u>283,671</u>	<u>351,432</u>
Net expenditure before other recognised gains and losses		(184)	(184)	(238)
Net movement in funds		(184)	(184)	(238)
Reconciliation of funds:				
Total funds brought forward		<u>775</u>	<u>775</u>	1,013
Total funds carried forward		<u><u>591</u></u>	<u><u>591</u></u>	<u><u>775</u></u>

All activities relate to continuing operations.

The company had no gains or losses in the year other than those stated in the statement of financial activities.

The notes on pages 12 to 20 form part of these financial statements.

**OFFALY PERSONAL ASSISTANT SERVICES COMPANY LIMITED BY GUARANTEE T/A OPAS
REGISTERED NUMBER: 431265**

**BALANCE SHEET
AS AT 18 MARCH 2020**

	Note	€	2020 €	€	2019 €
Fixed assets					
Tangible assets	10		591		775
Current assets					
Debtors	11	11,039		9,994	
Cash at bank and in hand		5,681		7,937	
		<u>16,720</u>		<u>17,931</u>	
Creditors: amounts falling due within one year	12	(16,720)		(17,931)	
Net current assets			-		-
Net assets			<u>591</u>		<u>775</u>
Charity Funds					
Restricted funds	13		591		775
Total funds			<u>591</u>		<u>775</u>

The financial statements were approved and authorised for issue by the Directors on 20 May 2020 and signed on their behalf, by:


Mary Grogan


Frances Berry

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 18 MARCH 2020**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (second edition issued in October 2019) - ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and the Companies Act 2014.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements have been presented in Euro (€) which is the functional currency of the Charity.

1.2 Company status

The Charity is an Irish registered company limited by guarantee under part 18 of the Companies Act 2014 with a registered office at Clonminch, Tullamore, Co. Offaly under company number 431265. The members of the company are the Directors named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to €1 per member of the Charity.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Charitable activities are costs incurred on the Charity's administration of a Community Employment Scheme, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

1.5 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 18 MARCH 2020

1. Accounting policies (continued)

1.6 Tangible fixed assets and depreciation

All assets with a useful life or more than one year are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	-	12.5% Straight Line
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1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at Bank and In hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 18 MARCH 2020

1. Accounting policies (continued)

1.11 Critical accounting estimates and areas of judgment

In the application of the company's accounting policies, the directors are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgments

The directors are of the view that there are no judgments (apart from those involving estimates) in applying their accounting policies that have had a significant effect on amounts recognised in the financial statements.

2. Provision available for small entities

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

3. Income from donations and legacies

	Restricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
Donations	5,040	5,040	6,385
<i>Total 2019</i>	<u>6,385</u>	<u>6,385</u>	

4. Income from charitable activities

	Restricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
Personal Assistant Services	278,447	278,447	344,809
<i>Total 2019</i>	<u>344,809</u>	<u>344,809</u>	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 18 MARCH 2020

5. Charitable activities

	Personal Assistant Services €	Total 2020 €	Total 2019 €
Training	4,055	4,055	10,105
Insurance	4,900	4,900	5,635
Rent	6,600	6,600	6,600
Motor and Travel	693	693	1,915
Legal and professional	-	-	1,224
Materials	375	375	1,054
Audit Fees	2,977	2,977	2,139
Wages and salaries	259,051	259,051	315,314
National insurance	4,836	4,836	7,208
Depreciation	184	184	238
	<u>283,671</u>	<u>283,671</u>	<u>351,432</u>
<i>Total 2019</i>	<u>351,432</u>	<u>351,432</u>	

6. Analysis of Expenditure by expenditure type

	Staff costs 2020 €	Depreciation 2020 €	Other costs 2020 €	Total 2020 €	Total 2019 €
Personal Assistant Services	<u>263,887</u>	<u>184</u>	<u>19,600</u>	<u>283,671</u>	<u>351,432</u>
<i>Total 2019</i>	<u>322,522</u>	<u>238</u>	<u>28,672</u>	<u>351,432</u>	

7. Net Income/(expenditure)

This is stated after charging:

	2020 €	2019 €
Depreciation of tangible fixed assets: - owned by the charity	<u>184</u>	<u>238</u>

During the year, no Directors received any remuneration (2019 - €NIL).

During the year, no Directors received any benefits in kind (2019 - €NIL).

During the year, no Directors received any reimbursement of expenses (2019 - €NIL).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 18 MARCH 2020

8. Auditors' remuneration

	2020	2019
	€	€
Fees payable for the audit of the Charity's annual accounts	2,054	1,968
Fees payable to the Charity's auditor in respect of: Taxation compliance services	-	1,224
	<u> </u>	<u> </u>

9. Staff costs

Staff costs were as follows:

	2020	2019
	€	€
Wages and salaries	259,051	315,314
Social security costs	4,836	7,208
	<u>263,887</u>	<u>322,522</u>

The average number of persons employed by the Charity during the year was as follows:

	2020	2019
	No.	No.
Participants	14	19
Supervisor	2	2
	<u>16</u>	<u>21</u>

No employee received remuneration amounting to more than €60,000 in either year.

Key management personnel compensation

The total remuneration, comprising salary, paid in respect of key management personnel amounted to €Nil (2019: €Nil).

OFFALY PERSONAL ASSISTANT SERVICES COMPANY LIMITED BY GUARANTEE T/A OPAS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 18 MARCH 2020**

10. Tangible fixed assets

	Fixtures and fittings €
Cost	
At 19 March 2019 and 18 March 2020	<u>9,335</u>
Depreciation	
At 19 March 2019	8,560
Charge for the year	184
At 18 March 2020	<u>8,744</u>
Net book value	
At 18 March 2020	<u>591</u>
At 18 March 2019	<u>775</u>

11. Debtors

	2020 €	2019 €
Other debtors	<u>11,039</u>	<u>9,994</u>

12. Creditors: amounts falling due within one year

	2020 €	2019 €
Other taxation and social security (see below)	405	4,316
Other creditors	14,960	13,615
Accruals and deferred income	1,355	-
	<u>16,720</u>	<u>17,931</u>

Other taxation and social security

	2020 €	2019 €
PAYE	<u>405</u>	<u>4,316</u>

OFFALY PERSONAL ASSISTANT SERVICES COMPANY LIMITED BY GUARANTEE T/A OPAS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 18 MARCH 2020**

13. Statement of funds

Statement of funds - current year

	Balance at 19 March 2019 €	Income €	Expenditure €	Balance at 18 March 2020 €
Restricted funds				
Restricted funds	<u>775</u>	<u>283,487</u>	<u>(283,671)</u>	<u>591</u>

Statement of funds - prior year

	<i>Balance at 19 March 2018 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 18 March 2019 €</i>
Restricted funds				
Restricted funds	<u>1,013</u>	<u>351,194</u>	<u>(351,432)</u>	<u>775</u>
Total of funds	<u>1,013</u>	<u>351,194</u>	<u>(351,432)</u>	<u>775</u>

Summary of funds - current year

	Balance at 19 March 2019 €	Income €	Expenditure €	Balance at 18 March 2020 €
Restricted funds	<u>775</u>	<u>283,487</u>	<u>(283,671)</u>	<u>591</u>

Summary of funds - prior year

	<i>Balance at 19 March 2018 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 18 March 2019 €</i>
Restricted funds	<u>1,013</u>	<u>351,194</u>	<u>(351,432)</u>	<u>775</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 18 MARCH 2020

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2020 €	Total funds 2020 €
Tangible fixed assets	591	591
Current assets	15,365	16,720
Creditors due within one year	(15,365)	(16,720)
	<u>591</u>	<u>591</u>

Analysis of net assets between funds - prior year

	<i>Restricted funds 2019 €</i>	<i>Total funds 2019 €</i>
Tangible fixed assets	775	775
Current assets	17,931	17,931
Creditors due within one year	(17,931)	(17,931)
	<u>775</u>	<u>775</u>

15. Related party transactions

Offaly Centre for Independent Living Company Limited by Guarantee "OCIL" is a related party by virtue of common directors and senior management who exercise control over both entities. OCIL acts as sponsor for OPAS. This means that OCIL is obliged to cover any shortfall in Department of Employment Affairs and Social Protection "DEASP" funding. OCIL contributed €5,040 (2019: €6,385) to Offaly Personal Assistant Services Limited "OPAS" to cover a shortfall in expenditure not funded by the DEASP.

During the year OPAS paid rent of €6,600 (2019: €6,600) to OCIL for the use of offices owned by OCIL. At the year end OPAS owed an amount of €14,960 (2019: €13,615) in respect of cash advances received from OCIL. This amount is included in creditors at the year end.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 18 MARCH 2020**

16. Post balance sheet events

Since the year end, the world has encountered a pandemic virus which has caused illness and fatalities across the world. The World Health Organisation (WHO) has classed this a global pandemic. Whilst this has far reaching implications for the global economy, the Directors do not consider this to bear a significant threat on the ability of Offaly Personal Assistant Services CLG to continue as a going concern. Firstly, the Charity enjoys the support of the DEASP. This is expected to continue for the foreseeable future because the Charity provides essential services for adults living independently in the community. The Directors feel that it is appropriate to disclose and note the presence of COVID-19 post year end, however they note that this pandemic will not impact the carrying value of fixed assets or other assets at year end or the ability of the Charity to continue as a going concern for the foreseeable future. The financial statements do not reflect any adjustments at year end to reflect the emergences of COVID-19 at the date of approving the financial statements.

17. Approval of financial statements

The financial statements for the year ended 18 March 2020 were approved and authorised for issue by the Directors on 20 May 2020.