

**THINK BODYWHYS Company Limited By Guarantee**

(A company limited by guarantee, not having a share capital)

**Report and Financial Statements**

**for the year ended 31 December 2017**

**DLT Dillon Kelly Cregan Ltd**  
**Chartered Certified Accountants and Registered Auditors**  
**18 Upper Mount Street**  
**Dublin 2**

**Charity Number: CHY11961**

**THINK BODYWHYS Company Limited By Guarantee**  
(A company limited by guarantee, not having a share capital)  
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**THINK BODYWHYS Company Limited By Guarantee**  
(A company limited by guarantee, not having a share capital)  
**DIRECTORS' AND OTHER INFORMATION**

<b>Directors</b>	Kirsty Kirkwood (Resigned 24 July 2017) Ann McCann (Appointed 10 January 2018) Tiggy Hudson (Appointed 20 June 2017) Parvez Butt Marie Devine Breda Naddy (Resigned 3 May 2017) Jane O'Riordan (Resigned 24 July 2017) Henry Blake
<b>Company Secretary</b>	Henry Blake
<b>Charity Number</b>	CHY11961
<b>Registered Office</b>	18 Upper Mount Street, Dublin 2
<b>Principal Address</b>	c/o St John of God Hospital, Stillorgan, Co. Dublin
<b>Auditors</b>	DLT Dillon Kelly Cregan Ltd Chartered Certified Accountants and Registered Auditors 18 Upper Mount Street Dublin 2 Republic of Ireland

# **THINK BODYWHYS Company Limited By Guarantee**

(A company limited by guarantee, not having a share capital)

## **DIRECTORS' ANNUAL REPORT**

for the year ended 31 December 2017

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the year ended 31 December 2017.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice (SORP) as issued by the Charity Commissioners for England and Wales in October 2005 (updated in 2015), the organisation has implemented its recommendations where relevant in these financial statements.

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

### **Directors**

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

Kirsty Kirkwood (Resigned 24 July 2017)  
Ann McCann (Appointed 10 January 2018)  
Tiggy Hudson (Appointed 20 June 2017)  
Parvez Butt  
Marie Devine  
Breda Naddy (Resigned 3 May 2017)  
Jane O'Riordan (Resigned 24 July 2017)  
Henry Blake

### **Objectives and Activities**

The main object of the company is to offer support, information and understanding for people affected by eating disorders including families and carers and to ensure support, awareness and understanding of eating disorders amongst the wider community as well as advocating for the rights and healthcare needs of people affected by eating disorders.

The Constitution also sets out a number of supporting objectives which are used to attain the main objective, and any income generated from the achievement of its supporting objectives can only be applied for the main objective.

### **Structure, Governance and Management**

The company is registered as a charitable company limited by guarantee. In the event of Think Bodywhys CLG being wound up the liability in respect of the guarantee is limited to €1 per member. Think Bodywhys CLG is constituted under a constitution and is a registered charity (CHY11961). The company goals are guided by its charitable objectives as laid out in these documents.

### **Auditors**

The auditors, DLT Dillon Kelly Cregan Ltd, have indicated their willingness to continue in office in accordance with the provisions of Section 380 of the Companies Act 2014.

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

There is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

## THINK BODYWHYS Company Limited By Guarantee

(A company limited by guarantee, not having a share capital)

### DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2017

#### Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 18 Upper Mount Street, Dublin 2.

#### Risk Management

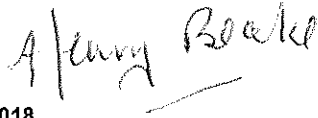
The Board recognises and regularly reviews the major risks to which we could be exposed. We consider risk not only in terms of safety and security of staff but equally in terms of financial, operational, reputational, governance and other risks that might affect our ability to deliver a quality service for our stakeholders and the public. The Directors are satisfied that policies and procedures are in place to mitigate exposure to major risks.

#### Signed on behalf of the Board

Parvez Butt  
Director



Henry Blake  
Director



Date: 23 May 2018

**THINK BODYWHYS Company Limited By Guarantee**  
(A company limited by guarantee, not having a share capital)  
**DIRECTORS' RESPONSIBILITIES STATEMENT**  
for the year ended 31 December 2017

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that year. In preparing these financial statements the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and 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 reasons for any material departure from those standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish Statute comprising the Companies Act 2014, and all Regulations to be construed as one with those Acts. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

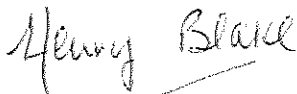
- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit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

Signed on behalf of the Board of Directors

Parvez Butt  
Director



Henry Blake  
Director



Date: 23 May 2018

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of THINK BODYWHYS Company Limited By Guarantee**

**(A company limited by guarantee, not having a share capital)**

We have audited the financial statements of THINK BODYWHYS Company Limited By Guarantee for the year ended 31 December 2017 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein.

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.

### **Respective responsibilities of directors and auditors**

As described in the Statement of Directors' Responsibilities, the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and the accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, and are properly prepared in accordance with the Companies Act 2014. We state whether we have obtained all the information and explanations we consider necessary for the purposes of our audit and whether the financial statements are in agreement with the books of account. We also report to you our opinion as to:-

- whether the company has kept proper books of account; and
- whether the Directors' Annual Report is consistent with the financial statements.

We report to the members if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not given and, where practicable, include such information in our report.

We read the Directors' Annual Report and consider the implications for our report if we become aware of any apparent misstatement within it.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**INDEPENDENT AUDITOR'S REPORT**  
**to the Members of THINK BODYWHYS Company Limited By Guarantee**  
(A company limited by guarantee, not having a share capital)

**Opinion**

In our opinion the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of affairs of the company as at 31 December 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014

We have obtained all the information and explanations that we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

In our opinion the information given in the Directors' Annual Report is consistent with the financial statements.

**Matters on which we are required to report by exception**

we have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by Sections 305 to 312 of the Act are not made.

**Ronan Lynch**  
**for and on behalf of**  
**DLT DILLON KELLY CREGAN LTD**  
Chartered Certified Accountants and Registered Auditors  
18 Upper Mount Street  
Dublin 2  
Republic of Ireland

**Date: 23 May 2018**



# THINK BODYWHYS Company Limited By Guarantee

(A company limited by guarantee, not having a share capital)

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

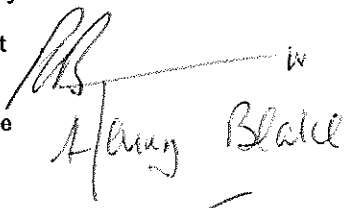
for the year ended 31 December 2017

	Notes	Unrestricted Funds 2017 €	Restricted Funds 2017 €	Total 2017 €	Total 2016 €
<b>Incoming Resources</b>					
<b>Generated funds:</b>					
<b>Activities for generating funds</b>					
Unrestricted Grants		368,627	-	368,627	256,643
Restricted Income Grant		4,000	-	4,000	34,846
Income from Investments	3	48	-	48	35
<b>Charitable activities:</b>					
Donations and Other Voluntary Income		13,178	-	13,178	2,353
<b>Total incoming resources</b>	<b>2</b>	<b>385,853</b>	<b>-</b>	<b>385,853</b>	<b>293,877</b>
<b>Resources Expended</b>					
Governance Costs		4,222	-	4,222	3,936
<b>Net Incoming Resources available for charitable application</b>		<b>381,631</b>	<b>-</b>	<b>381,631</b>	<b>289,941</b>
<b>Expenditure on Charitable activities</b>					
Cost of Charitable Activity		313,310	-	313,310	243,950
Restricted Grant Expenditure		-	-	-	39,835
Operational Costs		30,671	-	30,671	11,914
		343,981	-	343,981	295,699
<b>Total Resources Expended</b>	<b>4</b>	<b>348,203</b>	<b>-</b>	<b>348,203</b>	<b>299,635</b>
Gross transfers between funds		-	-	-	-
<b>Surplus/(deficit) for the year</b>		<b>37,650</b>	<b>-</b>	<b>37,650</b>	<b>(5,758)</b>
<b>Net movement in funds for the year</b>		<b>37,650</b>	<b>-</b>	<b>37,650</b>	<b>(5,758)</b>
<b>Reconciliation of funds</b>					
Balances brought forward at 1 January 2017		287,926	17,104	305,030	311,153
<b>Balances carried forward at 31 December 2017</b>		<b>325,576</b>	<b>17,104</b>	<b>342,680</b>	<b>305,395</b>

Approved by the Board of Directors on 23 May 2018 and signed on its behalf by:

Parvez Butt  
Director

Henry Blake  
Director



# THINK BODYWHYS Company Limited By Guarantee

(A company limited by guarantee, not having a share capital)

## BALANCE SHEET

as at 31 December 2017

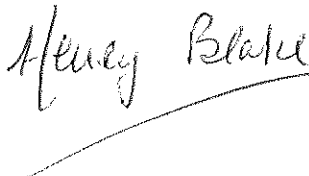
	Notes	2017 €	2016 €
<b>Current Assets</b>			
Cash and cash equivalents		449,578	323,929
Creditors: Amounts falling due within one year	6	(106,898)	(18,863)
<b>Net Current Assets</b>		<u>342,680</u>	<u>305,066</u>
<b>Total Assets less Current Liabilities</b>		<u>342,680</u>	<u>305,066</u>
<b>Funds</b>			
Restricted trust funds		17,104	17,104
Unrestricted designated funds		226,730	226,730
General fund (unrestricted)		98,846	61,232
<b>Total funds</b>	9	<u>342,680</u>	<u>305,066</u>

Approved by the Board of Directors on 23 May 2018 and signed on its behalf by:

Parvez Butt  
Director



Henry Blake  
Director



# THINK BODYWHYS Company Limited By Guarantee

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## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

### 1. ACCOUNTING POLICIES

#### Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102, effective January 2015) and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small company.

#### Restricted funds

Restricted funds represent grants, donations and sponsorships received which can only be used for particular purposes specified by the donor or programme binding on the directors. Such purposes are within the overall aims of the charity.

These funds are not available to offset the cost of general charitable activities.

#### Unrestricted free reserves

Unrestricted funds represent amounts which are expendable at the discretion of the Directors in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure. There is an overlying objective to hold reserves to allow the charity to continue to provide services if faced with an unforeseen reduction in income to give time to adjust its strategy to meet these changing circumstances.

#### Unrestricted designated funds

The policy is to retain sufficient reserves to safeguard the continuity of its charitable operations while committing the maximum possible resources to current services. Designated funds are unrestricted funds which the directors have earmarked as funds for particular purposes. In the event that the planned expenditure is not incurred the funds will be re-designated as unrestricted general reserves.

#### Incoming Resources

All income is included in the Income and Expenditure account when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt.

Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors.

Income received in advance of due performance under a contract is accounted for as deferred income until earned.

Grants for activities are recognised as income when the related conditions for legal entitlement have been met.

All other income is accounted for on an accruals basis.

#### Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

#### Pensions

The regular cost of providing retirement pensions and related benefits is charged to the Income and Expenditure account over the employees service lives on the basis of a constant percentage of earnings. The assets of the fund are held separately from the company in independently administered funds.

# THINK BODYWHYS Company Limited By Guarantee

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2017

### Taxation

The company is exempt from taxation due to its charitable status CHY No. 11961.

## 2. INCOMING RESOURCES

All incoming resources are in respect of advocacy and policy funding.

3. INVESTMENT AND OTHER INCOME	2017	2016
	€	€
Bank interest	48	35

## 4. ANALYSIS OF RESOURCES EXPENDED

	Cost of Charitable Activity 2017 €	Operational Costs 2017 €	Total 2017 €	Total 2016 €
<b>Other costs</b>				
Printing Post & Stationery	16,056	4,987	21,043	22,435
Education & outreach	5,900	-	5,900	5,524
Telephone	9,914	-	9,914	9,116
Meetings, Travel and Promotion	24,785	-	24,785	11,218
Central premises costs	2,204	-	2,204	600
Software Costs	19,830	-	19,830	2,870
Online Services & Support	7,557	-	7,557	6,185
Wages & Salaries	223,430	21,953	245,383	15,710
Insurance	3,634	-	3,634	3,288
Cost of raising funds	-	-	-	214,687
	<u>313,310</u>	<u>26,940</u>	<u>340,250</u>	<u>291,633</u>
Support costs:	-	287	287	5,822
Governance Costs:	-	3,444	3,444	4,305
Totals	<u>313,310</u>	<u>30,671</u>	<u>343,981</u>	<u>301,760</u>

## 5. EMPLOYEES AND REMUNERATION

### Number of employees

The average number of persons employed (including executive directors) during the year was as follows:

	2017 Number	2016 Number
All employees	6	5

	2017 €	2016 €
The staff costs comprise:		
Wages and salaries	231,390	212,371
Pension costs	13,993	15,710
	<u>245,383</u>	<u>228,081</u>

**THINK BODYWHYS Company Limited By Guarantee**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 December 2017

6.	<b>CREDITORS</b>	2017	2016
	Amounts falling due within one year	€	€
	Taxation and social security costs (Note 7)	6,654	5,333
	Accruals	<u>100,244</u>	<u>13,530</u>
		<u>106,898</u>	<u>18,863</u>
7.	<b>TAXATION AND SOCIAL SECURITY</b>	2017	2016
		€	€
	Creditors:		
	PAYE / PRSI	<u>6,654</u>	<u>5,333</u>
8.	<b>ANALYSIS OF NET ASSETS BY FUND</b>		
		Current assets	Current liabilities
		€	€
	<b>Restricted income</b>		Total
	Restricted Funds	17,104	-
		<u>17,104</u>	<u>17,104</u>
	<b>Unrestricted income</b>		
	Designated Funds	226,730	-
	General Fund	205,744	(106,898)
		<u>432,474</u>	<u>(106,898)</u>
		<u>449,578</u>	<u>(106,898)</u>
		<u>449,578</u>	<u>342,680</u>
9.	<b>ANALYSIS OF MOVEMENTS ON FUNDS</b>		
		Balance 1 January 2017	Incoming resources
		€	€
			Resources expended
			€
			Balance 31 December 2017
			€
	<b>Restricted income</b>		
	Restricted Funds	17,104	-
		<u>17,104</u>	<u>17,104</u>
	<b>Unrestricted income</b>		
	Designated Funds	226,730	-
	General Fund	61,196	385,853
		<u>287,926</u>	<u>(348,203)</u>
		<u>287,926</u>	<u>(348,203)</u>
	<b>Total funds</b>	<u>305,030</u>	<u>385,853</u>
		<u>305,030</u>	<u>348,203</u>
		<u>305,030</u>	<u>342,680</u>

## **THINK BODYWHYS Company Limited By Guarantee**

(A company limited by guarantee, not having a share capital)

### **NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 December 2017

#### **10. STATUS**

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 1.

#### **11. DIRECTORS' REMUNERATION**

No members of the management committee received any remuneration during the financial year (2017 - €NIL). Travel costs amounting to €2,660 were reimbursed to 1 (2017 - 1) member of the management committee.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2017 - €NIL).

#### **12. POST-BALANCE SHEET EVENTS**

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

#### **13. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on 23 May 2018.