

THINK BODYWHYS Company Limited By Guarantee
(A company limited by guarantee, not having a share capital)

Annual Report and Financial Statements

for the year ended 31 December 2018

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

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DIRECTORS' AND OTHER INFORMATION

Directors	Ann McCann (Appointed 10 January 2018) Tiggy Hudson Sene Naoupu (Appointed 19 October 2018) Parvez Butt Marie Devine Henry Blake
Company Secretary	Henry Blake
Chief Executive Officer	Jacinta Hastings
Charity Number	CHY11961
Registered Office	18 Upper Mount Street, Dublin 2
Principal Address	c/o St John of God Hospital, Stillorgan, Co. Dublin
Auditors	DLT Dillon Kelly Cregan Ltd 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 2018

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 2018.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and 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 (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of THINK BODYWHYS Company Limited By Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2018.

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.

Financial Results

At the end of the year the company has assets of €399,289 (2017 - €449,578) and liabilities of €19,835 (2017 - €106,898). The net assets of the company have increased by €36,774.

Directors

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

Ann McCann (Appointed 10 January 2018)
Tiggy Hudson
Sene Naoupu (Appointed 19 October 2018)
Parvez Butt
Marie Devine
Henry Blake

The secretary who served during the year are was:

Henry Blake

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. THINK BODYWHYS Company Limited By Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

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.

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

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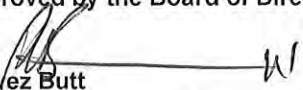
DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2018

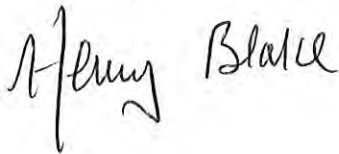
Accounting Records

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.

Approved by the Board of Directors on 30 July 2019 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)

DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2018

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

As explained in note 4, 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;

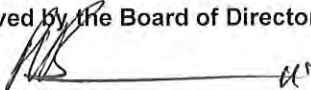
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with 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.

In so far as the directors are aware:

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

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

Approved by the Board of Directors on 30 July 2019 and signed on its behalf by:


Parvez Butt
Director

Henry Blake
Director



INDEPENDENT AUDITOR'S REPORT

to the Members of THINK BODYWHYS Company Limited By Guarantee

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

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of THINK BODYWHYS Company Limited By Guarantee for the year ended 31 December 2018 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the the company as at 31 December 2018 and of its net incoming resources for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and 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 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 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 misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014.

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. The financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of THINK BODYWHYS Company Limited By Guarantee

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

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' Annual 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

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Further information regarding the scope of our responsibilities as auditor

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

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of THINK BODYWHYS Company Limited By Guarantee

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

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Ronan Lynch
for and on behalf of
DLT DILLON KELLY CREGAN LTD
Statutory Auditors
18 Upper Mount Street
Dublin 2
Republic of Ireland

30 July 2019

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 2018

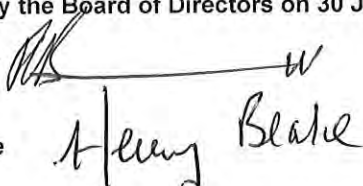
	Notes	Unrestricted Funds 2018 €	Total 2018 €	Unrestricted Funds 2017 €	Total 2017
Incoming Resources					
Charitable activities	5.1				
- Grants from governments and other co-funders		3,621	3,621	13,178	13,178
Activities for generating funds	5.2	427,714	427,714	372,627	372,627
Investments	5.3	40	40	48	48
Total incoming resources		431,375	431,375	385,853	385,853
Resources Expended					
Raising funds	6.1	3,976	3,976	4,222	4,222
Charitable activities	6.2	390,625	390,625	343,981	343,981
Total Resources Expended		394,601	394,601	348,203	348,203
Net incoming/outgoing resources before transfers		36,774	36,774	37,650	37,650
Gross transfers between funds		-	-	-	-
Net movement in funds for the year		36,774	36,774	37,650	37,650
Reconciliation of funds					
Balances brought forward at 1 January 2018	11	325,576	342,680	287,926	305,030
Balances carried forward at 31 December 2018		362,350	379,454	325,576	342,680

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 30 July 2019 and signed on its behalf by:

Parvez Butt
Director

Henry Blake
Director



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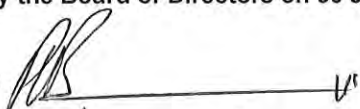
BALANCE SHEET

as at 31 December 2018

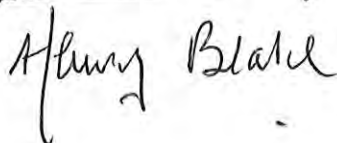
	Notes	2018 €	2017 €
Current Assets			
Cash and cash equivalents		399,289	449,578
Creditors: Amounts falling due within one year	10	(19,835)	(106,898)
Net Current Assets		379,454	342,680
Total Assets less Current Liabilities		379,454	342,680
Funds			
Restricted trust funds		17,104	17,104
Unrestricted designated funds		226,730	226,730
General fund (unrestricted)		135,620	98,846
Total funds	11	379,454	342,680

Approved by the Board of Directors on 30 July 2019 and signed on its behalf by:

Parvez Butt
Director



Henry Blake
Director



THINK BODYWHYS Company Limited By Guarantee
STATEMENT OF CASH FLOWS
for the year ended 31 December 2018

	Notes	2018 €	2017 €
Cash flows from operating activities			
Net movement in funds		36,774	37,650
Adjustments for:			
Interest receivable and similar income		(40)	(48)
		<u>36,734</u>	<u>37,602</u>
Movements in working capital:			
Movement in creditors (HSE)		(87,063)	88,035
		<u>(50,329)</u>	<u>125,637</u>
Cash generated from operations			
Cash flows from investing activities			
Interest received		40	48
		<u>40</u>	<u>48</u>
Net increase in cash and cash equivalents		(50,289)	125,649
Cash and cash equivalents at 1 January 2018		449,578	323,929
		<u>449,578</u>	<u>323,929</u>
Cash and cash equivalents at 31 December 2018	14	399,289	449,578
		<u><u>399,289</u></u>	<u><u>449,578</u></u>

THINK BODYWHYS Company Limited By Guarantee

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

1. GENERAL INFORMATION

THINK BODYWHYS Company Limited By Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 18 Upper Mount Street, Dublin 2, which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

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.

Fund accounting

The following are the categorises of funds maintained:

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 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.

Donations and legacies

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

Income from charitable activities

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.

Donated services or facilities

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Income from trading activities

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

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 2018

Investments

Investment income is earned through holding assets for investment purposes and interest income is recognised using the effective interest method.

Deferred income and expenditure

Other income includes the conversion of endowment funds into income which arises when capital funds are released to an income fund from expendable endowments or when a charity has authority to adopt a total return approach to its permanent endowment fund. All other income is accounted for on an accruals basis.

Resources Expended

All costs in financial year are in respect of the costs of charitable activity and are unrestricted.

Trade and other creditors

Trade and other creditors are recognised at fair value and thereafter stated at amortised cost using the effective interest rate method unless the effect of discounting would be immaterial, in which case they are stated at cost.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Employees benefits

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.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

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

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Preparation of the financial statements requires management to make significant estimates and assumptions. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The following is the key assumption concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying value of assets and liabilities within the next financial year;

Designation of restricted and unrestricted funds

The directors decide on the allocation of funds between restricted and unrestricted funds, both general and designated, and on the allocation of income and expenditure between restricted and unrestricted activities in the the statement of financial activity.

4. GOING CONCERN

The financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future having adequate resources to meet its obligations as they fall due.

5. INCOME

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 2018

5.1 CHARITABLE ACTIVITIES		Unrestricted Funds	Restricted Funds	2018	2017	
		€	€	€	€	
Donations and Other Voluntary Income		<u>3,621</u>	<u>-</u>	<u>3,621</u>	<u>13,178</u>	
5.2 OTHER TRADING ACTIVITIES		Unrestricted Funds	Restricted Funds	2018	2017	
		€	€	€	€	
Unrestricted Grants		<u>427,714</u>	<u>-</u>	<u>427,714</u>	<u>368,627</u>	
Restricted Income Grant		<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>	
		<u>427,714</u>	<u>-</u>	<u>427,714</u>	<u>372,627</u>	
5.3 INVESTMENTS		Unrestricted Funds	Restricted Funds	2018	2017	
		€	€	€	€	
Investment Income		<u>40</u>	<u>-</u>	<u>40</u>	<u>48</u>	
6. EXPENDITURE RAISING FUNDS		Direct Costs	Other Costs	Support Costs	2018	2017
6.1		€	€	€	€	€
Governance Costs		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,222</u>
6.2 CHARITABLE ACTIVITIES		Direct Costs	Other Costs	Support Costs	2018	2017
		€	€	€	€	€
Cost of Charitable Activity		<u>-</u>	<u>390,425</u>	<u>-</u>	<u>390,425</u>	<u>313,310</u>
Operational Costs		<u>-</u>	<u>200</u>	<u>-</u>	<u>200</u>	<u>30,671</u>
		<u>-</u>	<u>390,625</u>	<u>-</u>	<u>390,625</u>	<u>343,981</u>
6.3 SUPPORT COSTS				2018	2017	
				€	€	
Cost category 9 Support Costs				<u>-</u>	<u>7,557</u>	
				<u>-</u>	<u>287</u>	
				<u>-</u>	<u>7,844</u>	
7. ANALYSIS OF SUPPORT COSTS				Support 2018	Support 2017	
				€	€	
Cost category 9 Support Costs				<u>-</u>	<u>7,557</u>	
				<u>-</u>	<u>287</u>	
				<u>-</u>	<u>7,844</u>	

THINK BODYWHYS Company Limited By Guarantee

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

continued

8. INCOMING RESOURCES

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

9. EMPLOYEES AND REMUNERATION

Number of employees

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

	2018 Number	2017 Number
All employees	8	6

The staff costs comprise:

	2018 €	2017 €
Wages and salaries	258,343	231,390
Pension costs	15,539	13,993
	<u>273,882</u>	<u>245,383</u>

10. CREDITORS Amounts falling due within one year

	2018 €	2017 €
Taxation and social security costs	6,305	6,654
Accruals	13,530	100,244
	<u>19,835</u>	<u>106,898</u>

11. FUNDS

11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2017	287,926	17,104	305,030
Movement during the financial year	37,650	-	37,650
At 31 December 2017	325,576	17,104	342,680
Movement during the financial year	36,774	-	36,774
At 31 December 2018	<u>362,350</u>	<u>17,104</u>	<u>379,454</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 2018

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2018 €	Incoming resources €	Resources expended €	Transfers between funds €	Balance 31 December 2018 €
Restricted income					
Restricted Funds	17,104	-	-	-	17,104
Unrestricted income					
Designated Funds	226,730	-	-	-	226,730
Unrestricted General	-	16,000	(3,976)	-	12,024
	226,730	16,000	(3,976)	-	238,754
Total funds	243,834	16,000	3,976	-	255,858

11.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets €	Current liabilities €	Total €
Restricted trust funds	17,104	-	17,104
Unrestricted designated funds	226,730	-	226,730
Unrestricted general funds	155,455	(19,835)	135,620
	382,185	(19,835)	362,350
	399,289	(19,835)	379,454

12. 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.

13. 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).

14. CASH AND CASH EQUIVALENTS

	2018 €	2017 €
Cash and bank balances	348,539	398,868
Cash equivalents	50,750	50,710
	399,289	449,578

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 2018

15. POST-BALANCE SHEET EVENTS

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

16. FINANCIAL INSTRUMENTS

The company has chosen to apply the provisions of section 1 and 12 of FRS 102 to accounts for its financial instruments.

Liquidity

The objective of the company in managing its liquidity risk is to ensure that it can meet its financial obligations as they fall due.

17. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 30 July 2019.

THINK BODYWHYS COMPANY LIMITED BY GUARANTEE
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

NOT COVERED BY THE REPORT OF THE AUDITORS

THINK BODYWHYS Company Limited By Guarantee

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

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS OPERATING STATEMENT

for the year ended 31 December 2018

	Schedule	2018 €	2017 €
Income		431,335	385,805
Charitable activities and other expenses	1	<u>(394,601)</u>	<u>(348,203)</u>
		36,734	37,602
Miscellaneous income	2	<u>40</u>	<u>48</u>
Net surplus		<u><u>36,774</u></u>	<u><u>37,650</u></u>

THINK BODYWHYS Company Limited By Guarantee

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

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the year ended 31 December 2018

	2018 €	2017 €
Expenses		
Wages and salaries	258,343	231,390
Staff defined contribution pension costs	15,539	13,993
Research Costs	13,522	-
Insurance	2,420	3,634
Printing, postage and stationery	24,728	21,043
Advertising	3,502	7,977
Telephone	10,654	9,914
Computer costs	7,532	19,830
School & outreach expenses	6,481	3,503
Travelling and conferences	14,282	19,205
Legal and professional	8,356	7,557
Dentists Booklet & Pilar	24,013	-
Accountancy	-	3,444
Auditor's/Independent Examiner's remuneration	3,976	4,222
Bank charges	200	287
General expenses	1,053	2,204
	<u>394,601</u>	<u>348,203</u>

THINK BODYWHYS Company Limited By Guarantee

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

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 2 : MISCELLANEOUS INCOME

for the year ended 31 December 2018

	2018	2017
	€	€
Miscellaneous Income		
Bank Interest	<u>40</u>	<u>48</u>