

**CAP - CARE AFTER PRISON C.L.G.**  
*(A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)*  
**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**CAP - CARE AFTER PRISON C.L.G.**  
*(A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)*  
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## **CAP - CARE AFTER PRISON C.L.G.**

*(A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)*

### **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Simon David Rees Caroline Norris Sean Mac Giollarnath Oona Buckley (Appointed 24 February 2016, Resigned 18 August 2016) Kevin Murray (Appointed 9 February 2016) Ercus Stewart (Appointed 24 February 2016) Frances Daly
<b>Company Secretary</b>	Simon Rees (Appointed 22 September 2016) Oona Buckley (Resigned 22 September 2016)
<b>Company Number</b>	506754
<b>Charity Number</b>	20419
<b>Registered Office</b>	56 Aungier Street Dublin 2
<b>Business Address</b>	Carmelite Community Centre 56 Aungier Street Dublin 2
<b>Auditors</b>	Roberts Nathan Chartered Certified Accountants and Statutory Audit Firm First Floor 10/11 Exchange Place International Financial Services Centre Dublin 1
<b>Bankers</b>	AIB Bank Plc 7 - 12 Dame Street Dublin 2

**CAP - CARE AFTER PRISON C.L.G.**  
(A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)  
**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

The directors present their report and the audited financial statements for the year ended 31 December 2016.

**Principal Activity**

The principal activity of the company in the year under review is to benefit the community of the city of Dublin and the Republic of Ireland by the provision of support, information and referral services for current and ex-offenders, their families and their victims, which in turn will assist them in their re-integration into society and will help prevent re-offending.

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

**Principal Risks and Uncertainties**

As with many charities that are effectively funded by the government, the company could be affected by both national budgetary constraints and the economic environment. The Irish Prison Service and the Probation Service provide a significant element of CAP - Care After Prison Limited's funding on an annual basis under Service Level Agreements that can be terminated by either party after serving 6 months and 3 months notice respectively.

The Directors have prepared detailed forecasts and cashflow projections for the Company which are prepared on the basis that the latter funding will continue to be available. Having considered the relevant factors, the directors believe it is appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would result if the Company was unable to continue as a going concern.

**Financial Results**

The surplus/(deficit) for the year after providing for depreciation amounted to €37,638 (2015 - €(26,152)). During the year the charity had a significant increase in income of donations which may not be representative of future years.

At the end of the year the company has assets of €70,992 (2015 - €46,645) and liabilities of €60,069 (2015 - €73,360). The net liabilities of the company have decreased by €37,638.

**Directors and Secretary**

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

Simon David Rees  
Caroline Norris  
Sean Mac Giollarnath  
Oona Buckley (Appointed 24 February 2016, Resigned 18 August 2016)  
Kevin Murray (Appointed 9 February 2016)  
Ercus Stewart (Appointed 24 February 2016)  
Frances Daly

The secretaries who served during the year were;

Simon Rees (Appointed 22 September 2016)  
Oona Buckley (Resigned 22 September 2016)

**Future Developments**

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

**Post Balance Sheet Events**

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

**Auditors**

The auditors, Roberts Nathan, (Chartered Certified Accountants) have indicated their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act, 2014.

**Taxation Status**

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**Irish Prison Service**

In relation to funding from the Irish Prison Service, the directors confirmed the following:

- (a) Name of Grantor: Irish Prison Service
- (b) Name of Grant: Community Support Scheme and Thornton Hall Horticulture Project
- (c) Purpose of Grant: To pay: Salaries for 2 CSS Managers, 2 CSS Community Support Workers, 1 Horticultural Adviser and 1 Grower.

**Service provision:**

Structured release of persons from prisons with each individual being supported and case managed to include appropriate referrals to community based programmes.

Providing supports to short term prisoners in response to overcrowding problems and in an attempt to address the recidivism levels of those serving sentences of under 12 months. The primary aim is to reduce the current recidivism rates by arranging for additional support structures and provide for a more structured form of temporary release.

To provide assistance and direction to clients at Thornton Hall, to draw up crop rotation and planting schedules, to keep records relating to seeding, planting and spraying of crops and other associated skills required.

**(d) Accounting for Grants:**

- (i) Total grant awarded in 2016 by IPS: €209,168 (period 1 January - 31 December 2016) plus Probation services of €40,000 (2015 deferred income covering the period 1 January – 31 December 2016)
- (ii) Grant amount taken to income in the current financial statements: €249,168
- (iii) Any grant amounts deferred or due at period end: None.

**(e) Capital Grants**

CAP - Care After Prison Limited confirmed that the State's investment is protected and will not be used as security for any other activity without prior consultation with parent Department and sanction of DPER.

**(f) Employees**

No employee benefits fell within the band of €50,000 and upwards.

Overall figure of total employer pension contributions: €0

**(g) Restrictions**

The grant is restricted for the use of the CSS and Thornton Hall projects.

**(h) Tax Clearance**

Care After Prison is in receipt of a current tax clearance certificate.

Care after Prison is compliant with relevant circulars including circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and similar type payments.

**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.

**Accounting Records**

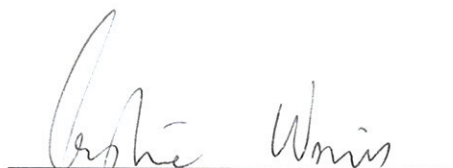
To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 56 Aungier Street, Dublin 2.

**Signed on behalf of the board**



**Simon David Rees**  
Director

Date: 6/6/17



**Caroline Norris**  
Director

Date: 6/6/17

## **CAP - CARE AFTER PRISON C.L.G.**

*(A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)*

### **DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2016**

The directors are responsible for preparing the Directors' Report and 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 surplus or deficit 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 for the company financial statements and then 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 the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

**Signed on behalf of the board**



**Simon David Rees**  
Director

Date: 6/6/17



**Caroline Norris**  
Director

Date: 6/6/17



## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CAP - CARE AFTER PRISON C.L.G.**

*(A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)*

We have audited the financial statements of CAP - Care After Prison C.L.G. for the year ended 31 December 2016 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement, the Accounting Policies and the related notes. The relevant financial reporting framework that has been applied in their preparation is 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.

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 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 otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's Ethical Standards for Auditors.

### **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' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2016 and of its results for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.

### **Matters on which we are required to report by 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.
- In our opinion the information given in the Directors' Report is consistent with the financial statements.

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF CAP - CARE AFTER PRISON C.L.G.**  
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**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.



**Brendan Kean**

for and on behalf of

**Roberts Nathan**

Chartered Certified Accountants and Statutory Audit Firm

First Floor

10/11 Exchange Place

International Financial Services Centre

Dublin 1

Date: 6/6/2017.



**CAP - CARE AFTER PRISON C.L.G.**  
**(A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

	Notes	2016 €	2015 €
Income	6	322,922	208,738
Expenditure		(285,284)	(234,890)
<b>Total Comprehensive Income</b>		<b>37,638</b>	<b>(26,152)</b>

The company has no recognised gains or losses other than the surplus for the year. The results for the year have been calculated on the historical cost basis. The company's income and expenses all relate to continuing operations.

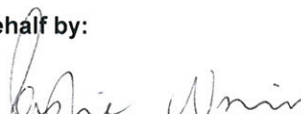
Approved by the board on 6/6/17 and signed on its behalf by:



**Simon David Rees**  
Director



**Caroline Norris**  
Director

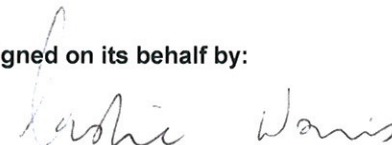


**CAP - CARE AFTER PRISON C.L.G.**  
 (A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2016**

	Notes	2016 €	2015 €
<b>Fixed Assets</b>			
Tangible assets	10	805	1,286
<b>Current Assets</b>			
Debtors	11	3,020	384
Cash and cash equivalents		67,167	44,975
		70,187	45,359
<b>Creditors: Amounts falling due within one year</b>	12	(50,069)	(63,360)
<b>Net Current Assets/(Liabilities)</b>		20,118	(18,001)
<b>Total Assets less Current Liabilities</b>		20,923	(16,715)
<b>Creditors</b>			
Amounts falling due after more than one year	13	(10,000)	(10,000)
<b>Net Assets/(Liabilities)</b>		10,923	(26,715)
<b>Reserves</b>			
Income and expenditure account	16	10,923	(26,715)
<b>Members' Funds</b>		10,923	(26,715)

Approved by the board on \_\_\_\_\_ and signed on its behalf by:

  
 Simon David Rees  
 Director

  
 Caroline Norris  
 Director

**CAP - CARE AFTER PRISON C.L.G.**  
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**RECONCILIATION OF MEMBERS' FUNDS**  
**AS AT 31 DECEMBER 2016**

	Retained surplus/ (deficit)	Total
	€	€
At 1 January 2015	(563)	(563)
Deficit for the year	(26,152)	(26,152)
At 31 December 2015	(26,715)	(26,715)
Surplus for the year	37,638	37,638
At 31 December 2016	<b>10,923</b>	<b>10,923</b>

**CAP - CARE AFTER PRISON C.L.G.**  
(A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**1. GENERAL INFORMATION**

CAP - Care After Prison C.L.G. is a company limited by guarantee incorporated in the Republic of Ireland. 56 Aungier Street, Dublin 2, is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

**2. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES**

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

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

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

**(a) Establishing useful economic lives for depreciation purposes of computer and office equipment**

Long-lived assets, consisting primarily of computer and office equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these assets' useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

**(b) Provision for doubtful debts**

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an on-going basis.

**3. ACCOUNTING POLICIES**

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

**Statement of compliance**

The financial statements of the company for the year ended 31 December 2016 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). These are the company's first set of financial statements prepared in accordance with FRS 102. There have been no transitional adjustments made.

**Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

**Income**

Income is recognised when CAP - Care After Prison C.L.G is legally entitled to the income, virtually certain of receipt and the amounts involved can be measured sufficiently and reliably.

**CAP - CARE AFTER PRISON C.L.G.**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

continued

**Financial instruments**

The company has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account for all of its financial instruments.

**(i) Financial assets**

Basic financial assets, including trade and other debtors, cash and cash equivalents, short-term deposits and investments in corporate bonds, are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial asset is initially measured at the present value of the future receipts discounted at a market rate of interest for similar debt instrument.

Trade and other debtors, cash and cash equivalents, investments in corporate bonds and financial assets from arrangements with constitute financing transactions are subsequently measured at amortised cost using the effective interest method.

At the end of each financial year financial assets measured at amortised cost are assessed for objective evidence of impairment. If there is objective evidence that a financial asset measured at amortised cost is impaired an impairment loss is recognised in profit or loss. The impairment loss is the difference between the financial asset's carrying amount and the present value of the financial assets estimated cash inflows discounted at the asset's original effective interest rate.

If, in a subsequent financial year, the amount of an impairment loss decreases and the decreases can be objectively related to an event occurring after the impairment was recognised the previously recognised impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment loss not previously been recognised. The impairment reversal is recognised in profit or loss.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price.

Such financial assets are subsequently measured at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are subsequently measured at cost less impairment.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of ownership of the financial asset are transferred to another party or (c) control of the financial asset has been transferred to another party who has the practical ability to unilaterally sell the financial asset to an unrelated third party without imposing additional restrictions.

**(ii) Financial liabilities**

Basic financial liabilities, including trade and other creditors, bank loans, loans from fellow group companies and preference shares, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial liability is initially measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Trade and other creditors, bank loans, loans from fellow group companies, preference shares and financial liability from arrangements which constitute financing transactions are subsequently carried at amortised cost, using the effective interest method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is possible that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is treated as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Preference shares, which result in fixed returns to the holder or are mandatorily redeemable on a specific date, are classified as financial liabilities. The dividends on these preference shares are recognised in profit or loss within 'interest payable and similar charges'.

Trade creditors are obligations to pay for goods or services that have been acquired on the ordinary course of business from suppliers. Trade creditors are classified as due within one year if payment is due within one year or less. If not, they are presented as falling due after more than one year. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

## **CAP - CARE AFTER PRISON C.L.G.**

(A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)

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

continued

#### **FOR THE YEAR ENDED 31 DECEMBER 2016**

##### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 20% Straight Line
----------------------------------	---------------------

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

##### **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.

##### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

##### **Trade and other creditors**

Trade and other creditors are initially 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.

##### **Taxation**

As the company received Charitable Status from the Revenue Authorities, it is exempt from taxation and therefore no provision is necessary.

##### **Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

#### **4. ADOPTION OF FRS 102**

This is the first set of financial statements prepared by CAP - Care After Prison C.L.G. in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 January 2015.

#### **5. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION**

In preparing the financial statements the directors have departed from the prescribed format for financial statements as set out in the Companies Act 2014. In the opinion of the directors the format of the financial statements as presented in these financial statements better describe the not for profit activities undertaken by the company. The principal departure from the prescribed formats as set down by the Companies Act 2014 is the replacement of the title "Profit and Loss Account" with the title "Income and Expenditure Account" and some consequential changes in the notes to the financial statements.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

continued

**6. GOING CONCERN**

As with many charities that are effectively funded by the government, the company could be affected by both national budgetary constraints and the economic environment. The Irish Prison Service and the Probation Service provide a significant element of CAP- Care After Prison C.L.G funding on an annual basis under contracts that can be terminated by either party after serving 6 months and 3 months notice respectively. To date the Irish Prison Service and the Probation Service have not indicated that they will not continue to support the company.

The Directors have been prepared detailed forecasts and cashflow projections for the company which prepared on the basis that the latter funding will continue to be available. Having considered the relevant factors, the directors believe it is appropriate to prepare financial statements on a going concern basis. The Financial statements do not include any adjustments that would result if the Company was unable to continue as a going concern.

**7. INCOME**

The income for the year has been derived from:-

	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
Irish Prison Service	209,168	175,171
Probation Service	40,000	-
Donations and Fundraising	72,504	28,565
Jobs Plus DSP	1,250	5,002
	<b>322,922</b>	<b>208,738</b>

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of providing support, information and referral services for current and ex-offenders, their families and their victims.

**8. OPERATING SURPLUS/(DEFICIT)**

	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
<b>Operating surplus/(deficit) is stated after charging:</b>		
Depreciation of tangible fixed assets	<b>481</b>	<b>481</b>

**9. EMPLOYEES AND REMUNERATION**

**Number of employees**

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

	<b>2016</b>	<b>2015</b>
	<b>Number</b>	<b>Number</b>
Employees	<b>8</b>	<b>7</b>
	<b>8</b>	<b>7</b>
	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
The staff costs comprise:		
Wages and salaries	<b>227,776</b>	<b>189,613</b>
Social welfare costs	<b>23,709</b>	<b>17,721</b>
	<b>251,485</b>	<b>207,334</b>

No employee benefits fell within the band of €50,000 and upwards.



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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

continued

**10. TANGIBLE FIXED ASSETS**

	Fixtures, fittings and equipment €	Total €
<b>Cost or Valuation</b>		
At 31 December 2016	2,405	2,405
<b>Depreciation</b>		
At 1 January 2016	1,119	1,119
Charge for the year	481	481
At 31 December 2016	1,600	1,600
<b>Net book value</b>		
At 31 December 2016	<b>805</b>	<b>805</b>
At 31 December 2015	1,286	1,286

**10.1. TANGIBLE FIXED ASSETS PRIOR YEAR**

	Fixtures, fittings and equipment €	Total €
<b>Cost or Valuation</b>		
At 1 January 2015	2,145	2,145
Additions	260	260
At 31 December 2015	2,405	2,405
<b>Depreciation</b>		
At 1 January 2015	638	638
Charge for the year	481	481
At 31 December 2015	1,119	1,119
<b>Net book value</b>		
At 31 December 2015	<b>1,286</b>	<b>1,286</b>
At 31 December 2014	1,507	1,507

<b>11. DEBTORS</b>	<b>2016</b>	<b>2015</b>
	€	€
Other debtors	3,020	384
<b>12. CREDITORS</b>	<b>2016</b>	<b>2015</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Taxation (Note 14)	6,391	18,051
Accruals	3,678	5,309
Deferred Income	40,000	40,000
	<b>50,069</b>	<b>63,360</b>

Taxes are subject to the terms of the relevant legislation. Interest accrues on late payment at a rate of 8% per annum on PAYE. The terms of the deferred income and accruals vary.

**CAP - CARE AFTER PRISON C.L.G.**  
**(A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

continued

<b>13. CREDITORS</b>	<b>2016</b>	<b>2015</b>
Amounts falling due after more than one year	€	€
Other long term loan	<u>10,000</u>	<u>10,000</u>
<b>Loans</b>		
Repayable between two and five years	<u>10,000</u>	<u>10,000</u>
<b>14. TAXATION</b>	<b>2016</b>	<b>2015</b>
	€	€
<b>Creditors:</b>		
PAYE	<u>6,391</u>	<u>18,051</u>
<b>15. STATUS</b>		
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 of 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 €1.27.		
<b>16. INCOME AND EXPENDITURE ACCOUNT</b>	<b>2016</b>	<b>2015</b>
	€	€
At 1 January 2016	(26,715)	(563)
Surplus/(deficit) for the year	<u>37,638</u>	<u>(26,152)</u>
At 31 December 2016	<u>10,923</u>	<u>(26,715)</u>
<b>17. CAPITAL COMMITMENTS</b>		
The company had no material capital commitments at the year ended 31 December 2016.		
<b>18. POST-BALANCE SHEET EVENTS</b>		
There have been no significant events affecting the company since the year end.		
<b>19. APPROVAL OF FINANCIAL STATEMENTS</b>		
The financial statements were approved and authorised for issue by the board of directors on _____.		

CAP - CARE AFTER PRISON C.L.G.  
(A COMPANY LIMITED BY GUARANTEE, WITHOUT A SHARE CAPITAL)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

NOT COVERED BY THE REPORT OF THE AUDITORS

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

CAP - CARE AFTER PRISON LIMITED  
YEAR ENDED 31 DECEMBER 2016  
SUPPLEMENTARY INFORMATION

**Detailed Statement of Financial Activities**

	2016			2015		
	€	€	€	€	€	€
Income	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
Irish Prison Service	209,168	-	209,168	174,822	-	174,822
Probation Service	40,000	-	40,000	-	-	-
Jobs Plus DSP	1,250	-	1,250	5,000	-	5,000
The Ireland Funds	-	19,812	19,812	-	23,368	23,368
Courts	-	-	-	-	1,000	1,000
Donations	-	52,692	52,692	-	2,148	2,148
Fundraising	-	-	-	-	-	-
<b>Total Income</b>	<b>250,418</b>	<b>72,504</b>	<b>322,922</b>	<b>179,822</b>	<b>26,516</b>	<b>206,338</b>
<b>Administrative Expenditure</b>						
Honorarium	-	4,000	4,000	-	24,000	24,000
Wages and salaries	182,221	41,555	223,776	141,588	26,025	167,613
Employer PRSI	18,967	4,742	23,709	12,934	4,787	17,721
Training	8,154	812	8,966	1,984	1,486	3,470
Rent payable	1,846	543	2,390	-	-	-
Insurance	608	152	759	453	113	566
Repairs and maintenance	827	603	1,430	1,164	366	1,530
Printing, postage and stationery	2,038	1,615	3,654	912	1,040	1,952
Telephone	3,418	975	4,393	2,964	680	3,644
Travel and subsistence	1,704	2,045	3,748	2,520	1,538	4,058
Accountancy	-	-	-	924	231	1,155
Audit	2,804	701	3,506	2,805	701	3,506
Bank charges	90	227	317	56	51	107
General expenses	1,767	2,388	4,155	568	1,709	2,277
Subscriptions	-	-	-	328	82	410
Depreciation	-	481	481	-	481	481
	<b>224,445</b>	<b>60,839</b>	<b>285,285</b>	<b>169,200</b>	<b>63,290</b>	<b>232,490</b>
Surplus/(Deficit) for the year before taxation	25,973	11,665	37,638	10,622	(36,774)	(26,152)
Taxation on surplus/(deficit) for the year	-	-	-	-	-	-
Surplus/(Deficit) for the year after taxation	<b>25,973</b>	<b>11,665</b>	<b>37,638</b>	<b>10,622</b>	<b>(36,774)</b>	<b>(26,152)</b>