

**Children's Grief Centre Company Limited By Guarantee**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2021**

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## **Children's Grief Centre Company Limited By Guarantee**

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## **Children's Grief Centre Company Limited By Guarantee DIRECTORS AND OTHER INFORMATION**

### **Directors**

Anne Comerford  
Seamus O' Brien (Resigned 9 March 2021)  
Elke Hayes  
Caroline Keane  
Michael Kelleher (Resigned 8 June 2021)  
Paula Gaire  
Ann Marie Ryan  
Marie Stuart (Resigned 20 January 2021)  
Kevin Shine (Appointed 11 May 2021)  
Majella Murphy (Appointed 5 October 2021)  
Paul Dennehy (Appointed 5 October 2021)

### **Chairperson**

Philip Mortell

### **Company Secretary**

Derek Walsh (Appointed 19 January 2021)

### **Company Number**

664602

### **Charity Number**

CHY 22832

### **Charities Regulatory Authorisation Number**

20205877

### **Registered Office**

Westbourne  
Ashbourne Avenue  
South Circular Road  
Limerick  
V94A5NA  
Ireland

### **Auditors**

Carey Audit Tax Advisory Limited  
Chartered Certified Accountants and Registered Auditor  
Newgarden  
Lisnagry  
Co Limerick  
V94TW0F

### **Bankers**

Bank of Ireland  
125 O' Connell Street  
Limerick

### **Solicitors**

Elizabeth Walsh  
Solicitor  
1 Kilcornan Terrace  
Limerick

# Children's Grief Centre Company Limited By Guarantee

## DIRECTORS' REPORT

for the financial year ended 31 December 2021

The directors present their report and the audited financial statements for the financial year ended 31 December 2021.

### Principal Activity and Review of the Business

The main object of the company is to provide support services for children between the ages of 4 and 18 who are affected by loss through death, separation, or divorce and to raise awareness and promote understanding of the needs of such children. The service is free at the point of delivery and primarily serves the mid-west region of Limerick, Tipperary and Clare.

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

There has been no significant change in these activities during the financial year ended 31 December 2021.

### Financial Results

The surplus for the financial year amounted to €0.

At the end of the financial year, the company has assets of €0 and liabilities of €0. The net liabilities of the company are €0.00.

### Directors and Secretary

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

Philip Mortell  
Anne Comerford  
Seamus O' Brien (Resigned 9 March 2021)  
Elke Hayes  
Caroline Keane  
Michael Kelleher  
Paula Gaire  
Ann Marie Ryan  
Derek Walsh  
Marie Stuart (Resigned 20 January 2021)  
Kevin Shine (Appointed 11 May 2021)  
Majella Murphy (Appointed 5 October 2021)  
Paul Dennehy (Appointed 5 October 2021)

The secretary who served throughout the financial year was Derek Walsh.

In accordance with the Constitution, at the first Annual General Meeting of the Company, all of the directors shall retire from office and at the Annual General Meeting in every subsequent year, one-third of the Directors for the time being, or, if their number is not three or multiples of three, then the nearest one-third being those who have served longest in office shall retire by rotation and, being eligible, offer themselves for re-election.

### Future Developments

The company plans to commence operations in the near future.

### Post Balance Sheet Events

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

### Auditors

Carey Audit Tax Advisory Limited, (Chartered Certified Accountants), were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

**Children's Grief Centre Company Limited By Guarantee**  
**DIRECTORS' REPORT**  
for the financial year ended 31 December 2021

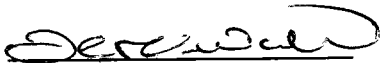
**Accounting Records**

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 Westbourne, Ashbourne Avenue, South Circular Road, Limerick, V94A5NA.

Signed on behalf of the board



**Philip Mortell**  
Director



**Derek Walsh**  
Director

12 July 2022

# Children's Grief Centre Company Limited By Guarantee

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2021

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", applying Section 1A of that Standard, 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.

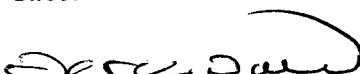
In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly 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.

Signed on behalf of the board

  
Philip Mortell  
Director

  
Derek Walsh  
Director

12 July 2022

## INDEPENDENT AUDITOR'S REPORT to the Members of Children's Grief Centre Company Limited By Guarantee

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of Children's Grief Centre Company Limited By Guarantee ('the company') for the financial year ended 31 December 2021 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including the 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", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

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 2021 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; 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 described below 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 the 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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### 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.

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 course of 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

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.



### INDEPENDENT AUDITOR'S REPORT to the Members of Children's Grief Centre Company Limited By Guarantee

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

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. 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 in accordance with the applicable financial reporting framework that 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, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

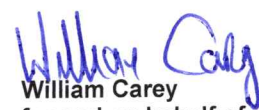
##### Auditor's responsibilities for the audit of the financial statements

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

##### 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.



William Carey  
for and on behalf of

**CAREY AUDIT TAX ADVISORY LIMITED**

Chartered Certified Accountants and Registered Auditor

Newgarden

Lisnagry

Co Limerick

V94TW0F

Republic of Ireland

12 July 2022



# **Children's Grief Centre Company Limited By Guarantee**

## **APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

### **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:

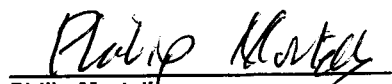
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 the 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 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.

**Children's Grief Centre Company Limited By Guarantee**  
**INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2021

	Notes	2021 €
Surplus for the financial year		-
Total comprehensive income		-

Approved by the board on 12 July 2022 and signed on its behalf by:



Philip Mortell  
Director



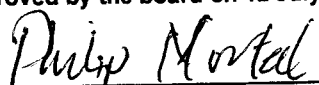
Derek Walsh  
Director

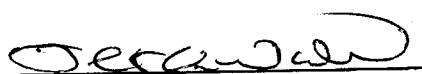
**Children's Grief Centre Company Limited By Guarantee**  
**BALANCE SHEET**  
as at 31 December 2021

	Notes	2021 €
Equity attributable to owners of the company		-

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 12 July 2022 and signed on its behalf by:

  
Philip Mortell  
Director

  
Derek Walsh  
Director

**Children's Grief Centre Company Limited By Guarantee**  
**CASH FLOW STATEMENT**  
for the financial year ended 31 December 2021

	Notes	2021 €
<b>Cash flows from operating activities</b>		
Cash generated from operations		-
		<hr/>
<b>Cash and cash equivalents at end of financial year</b>		-
		<hr/> <hr/>

# Children's Grief Centre Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

### 1. General Information

Children's Grief Centre Company Limited By Guarantee is a company limited by guarantee incorporated and registered in the Republic of Ireland. The registered number of the company is 664602. The registered office of the company is Westbourne, Ashbourne Avenue, South Circular Road, Limerick, V94A5NA, Ireland. 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. Summary of Significant 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 financial year ended 31 December 2021 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Taxation

The company has not commenced trading and has no employees.

### 3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

### 4. Statement on previous periods

The company did not present financial statements for previous periods.

### 5. Status

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 financial 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 € 2.

### 6. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2021.

### 7. Post-Balance Sheet Events

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

### 8. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 12 July 2022.