
CENTRE FOR EFFECTIVE SERVICES
(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

CENTRE FOR EFFECTIVE SERVICES
(A company limited by guarantee)

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CENTRE FOR EFFECTIVE SERVICES
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COMPANY INFORMATION

DIRECTORS	Dan Flinter Owen Keenan Mary Walsh John Dominic Patrick Burke Hugh Connor Trevor Martin Spratt Mary Paula Jane Kilbane Patricia Byron
COMPANY SECRETARY	Nuala Doherty
REGISTERED NUMBER	451580
REGISTERED OFFICE	9 Harcourt Street Dublin 2
INDEPENDENT AUDITORS	Crowe Horwath Bastow Charleton Chartered Accountants and Registered Auditors Marine House Clanwilliam Court Dublin 2
PRINCIPAL BANKERS	AIB 100/101 Grafton Street Dublin 2 Danske Bank Business Plus P.O. Box 183 Donegall Square West Belfast BT1 6JS
PRINCIPAL SOLICITORS	O'Connell Brennan Armitage House 10 Lower Hatch Street Dublin 2 Pinsent Masons Belfast LLP Arnott House 12 - 16 Bridge Street Belfast BT1 1LS

CENTRE FOR EFFECTIVE SERVICES
(A company limited by guarantee)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2014

The directors present their report and the financial statements for the year ended 31 December 2014.

STRUCTURE

The company is limited by guarantee with up to 12 members whose guarantee is limited to €1 each. This guarantee continues for one year after membership ceases.

BUSINESS REVIEW AND FUTURE ACTIVITIES 2014

CES core aims and funding

Centre for Effective Services ("CES") was established in 2008 as a company limited by guarantee with charitable status in Ireland. The company operates on an all-island basis, with offices in Dublin and Belfast, and works across a range of organisations in the not-for-profit sector, including government departments, statutory agencies and community organisations. The core mission of the Centre for Effective Services is to improve outcomes for children, young people and families by working with others to connect and support the implementation of effective policy, efficient systems and good practice, using the best available evidence. In 2014, the work of the Centre continued to be supported by the Atlantic Philanthropies, and the Department of Children and Youth Affairs.

CES staff work cross-sectorally and on all-island projects which allows the organisation to draw on a wider set of skills and also to ensure the best use of experience and learning across the island. During 2014, particular attention was placed on building awareness of CES work, promoting partnerships and collaborations and successfully bidding for paid work in Ireland and Northern Ireland and thus contributing to the overall sustainability of the organisation.

The Board of Directors at CES played a strategic leadership role to enable the organisation to deliver on its Sustainability Plan for 2014-2016. The Board also continued the process of renewal and were delighted to welcome Trevor Spratt (Trinity College Dublin), Patricia Byron (Director General in the Society of Chartered Surveyors Ireland) and Paula Kilbane (Fellow of both the Faculty of Public Health Medicine and The Royal College of Physicians) to the Board in 2014.

CES also continued its all-island Graduate Internship Programme in 2014, with the appointment of five graduates to the 2014/2015 programme. CES has also put an Associate Network in place, with a complementary mix of skills to ensure flexibility and completion of the work plan in a timely, effective and cost effective way.

In 2014 CES was retrospectively recognised by Her Majesty's Revenue & Customs (HMRC) as a charity for tax purposes, and is awaiting registration with the new Charities Commission of Northern Ireland (CCNI).

Key areas of activity for CES in 2014

CES work continued in 2014 in the following key areas:

1. Work with Government Departments
2. Work with key national organisations and agencies, supporting best use of evidence and its implementation
3. Supporting implementation both nationally and internationally
4. Knowledge Translation.

1. Work with Government Departments

a) Supporting Policy Development

Development of 'Better Outcomes Brighter Futures: the National Policy Framework for Children and Young People 2014 – 2020'

CES provided support to the Department of Children and Youth Affairs ("DCYA") in developing 'Better Outcomes Brighter Futures: the National Policy Framework for Children and Young People 2014 – 2020'. This is a cross-government framework spanning the 0-25 year old age group, covering the period 2014–2020. The Framework was approved by the Cabinet in March 2014 and was published and launched by the Taoiseach and the Tánaiste in April 2014.

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Development and Implementation of the National Youth Strategy

CES was asked by DCYA to support the development and implementation of the National Youth Strategy. This will be a cross-government strategy for young people aged between 10 and 24 years. The strategy will build on the youth specific policy commitments outlined in 'Better Outcomes Brighter Futures: the National Policy Framework for Children and Young People 2014 – 2020'. Its development is being overseen by a National Youth Strategy Task Group convened by the Department of Children and Youth Affairs. CES are members of both the National Youth Strategy Working Group and the DCYA project team supporting the work.

b) Supporting Policy Implementation
Area Based Childhood (ABC) Programme

The ABC Programme targets investment in evidence-informed interventions to improve the long-term outcomes for children and families living in areas of disadvantage. It aims to break "the cycle of child poverty within areas where it is most deeply entrenched and where children are most disadvantaged, through integrated and effective services and interventions" in the following areas: child development, child well-being, parenting and educational disadvantage. CES is jointly managing the ABC Programme with Pobal. CES is responsible for implementation support at national level to each of the 12 selected areas, and for design and implementation of an evaluation for the programme. CES has been engaged in considerable work in supporting the 12 individual ABC Areas to complete the design phase of the programme. The ABC Learning Community was also established to ensure shared learning across the ABC areas at national level. Two Learning Community events were convened in 2014.

Implementation of the Children and Young People's Services Committees (CYPSC) Initiative

Children and Young People's Services Committees were formerly known as Children's Services Committees (CSCs). Drawing on the learning and experience of the pilot CSCs, 22 CYPSCs were established across Ireland by the end of 2014. The Department of Children and Youth Affairs provides strategic and policy direction for Children and Young People's Services Committees (CYPSCs). CES provides strategic and operational support to DCYA and the Initiative through the National Co-ordinator, based in CES. We continue to develop their roles and to support the expansion of CYPSCs to full national coverage for every county in Ireland.

CES work with Department of Education, Higher Education Section

CES was successfully awarded the tender to develop an implementation case study of Student Universal Support Ireland (SUSI) by the Department of Education and Skills (DES) in April 2014. The aim was to capture the learning from SUSI with reference to an implementation science framework and also to present more general lessons for public sector reform. The report was submitted in 2014.

Early Intervention Transformation Programme (EITP)

The government of Northern Ireland embarked on a substantial change programme to implement prevention and early intervention approaches for children, young people and their families, under the auspices of the 'Delivering Social Change' initiative. CES delivered technical support to enable the delivery of the Early Intervention Transformation Programme (EITP). CES delivered work in all three work streams (Work stream 1: Equipping parents with the skills to give their child the best start in life; Work stream 2: Supporting families locally when problems arise at an early stage; Work stream 3: Changing outcomes for children facing particular adversity) to the Health and Social Care Board (HSCB) and the Public Health Agency (PHA). In 2014, CES' role was to support implementation and evidence translation across the three workstreams.

Social Work Strategy NI

In 2014, CES delivered two substantial and innovative professional development courses to social work professionals and managers to build their capacity to use evidence in their decision making. The **Evidence to Outcomes** course was piloted with the Western Health and Social Care Trust, and aimed at social work practitioners. The **Evidence Informed Decision Making** course was piloted with all Trusts and aimed at Chairs of Child Protection Case Conferences and looked-after children reviews across NI. CES also delivered a workshop on '**Implementation of Initiatives**' at the Social Work Leadership Conference on 12th November 2014.

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2014

2. Work with key national organisations and agencies

Working with the Irish Youth Justice Service and the Children's Detention Campus

CES commenced work with the National Children's Detention Campus (NCDC) in 2014. The first stage is an international literature review relating to outcomes and practices delivered in detention settings.

Work with Tusla, the Child and Family Agency

CES agreed with Tusla, the Child and Family Agency to support the work of the Agency in a number of areas including:

- The development and implementation of a **Professional Development Plan for Social Work** in Tusla
- The development and implementation of a **Therapeutic Intervention Toolkit for Social Workers and Social Care Workers**.

This significant development and change programme, The **Empowering Practitioners and Practice Initiative (EPPI)** has established two national working groups to support the work projects, and both projects will continue through 2015 and into 2016.

HSE Mental Health Division

A proposal was successfully submitted to the HSE in June 2014 for CES to be an implementation partner with the HSE Mental Health Division, in the establishment of a central Programme Management Office (PMO) to design and oversee the implementation of the national change programme 'A Vision for Change', and to provide technical/programme management support to individual programmes, projects and local teams. The aim is to strengthen implementation and programme management skills and capabilities with the Mental Health Division and services. The planning for the establishment of this large initiative took place and included the appointment of the Head of the PMO to lead this work.

Extern Review – Ten Years of Service Provision in the Republic of Ireland 2004-2014

CES was commissioned by Extern, a leading all-island NGO to develop a focused report on the learning and development of Extern in the Republic of Ireland over the past decade. Extern provides services in partnership with commissioners to a range of vulnerable and marginalised people including children, young people, adults and families. Their work has been mainly with children and young people, and their families, who are hard to reach and need additional supports. The report captures key elements of the journey of organisational learning Extern has embarked upon from the period 2004-2014.

Barnardos NI

CES was commissioned by Barnardos NI to plan to redesign its Early Years' Service for Traveller children and their parents to ensure it is evidence informed, needs led, outcomes focused and good value for money.

3. Implementation

International Implementation Initiatives

In 2014 CES continued to play an active role in developing the Global Implementation Initiative. CES is also leading the development of the European Implementation Collaborative (EIC), which will be formally launched at the Global Implementation Conference in Dublin in 2015. Work began in September 2014 on developing an interactive website for the European Implementation Collaborative. The website will be a key channel for communication and sharing learning across countries and members.

National Implementation Initiative

CES continues to lead the All Island Implementation Network. Two meetings of the Network were held in 2014 and the Initiative supported the development of two learning communities. These focused on implementation in school settings and area based implementation.

Postgraduate Certificate in Implementation Science

CES is collaborating with Trinity College Dublin to develop and run a Postgraduate Certificate in Implementation Science. The first course was launched in 2014, and the initial cohort of seven students came from a range of backgrounds in the HSE, children's services and business.

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4. Knowledge Translation

AcCESs Evidence

In 2014 CES initiated a new project – AcCESs Evidence. The aim of the project is to provide practitioners who work with children, young people, families and communities, from a range of sectors, with access to up-to-date evidence to support their work in areas which are particularly important to improving outcomes for children and young people. The project is developing a series of evidence reviews in written format (supported by other forms of multi-media resources such as podcasts and webinars) that will contribute to a common understanding and a common language for practitioners.

Resources and Publications

CES published 4 significant resources in 2014:

CES officially launched a report summarising the learning emerging from the Prevention and Early Intervention Initiative (PEII). The report, titled **'Prevention and Early Intervention in Children and Young People's Services – Ten Years of Learning'**, is a summary of 6 outcome reports in the Capturing the Learning series. The reports in the series are: Parenting, Child Behaviour, Children's Learning, Child Health and Development, Promoting Inclusion and Organisational Learning. This report presents 7 key levers for change to improve outcomes for children, young people, families and communities and 13 accompanying recommendations for policy and practice. The report also highlights how the learning emerging from the PEII not only offers new insights on Prevention and Early Intervention, but is consistent with rigorous research conducted internationally.

Given the increase of whole of government work that CES has been involved in, a publication **'A Primer on Implementing Whole of Government Approaches'** was developed which captures the international experience and evidence to support whole of government work.

CES produced a review in August 2014, which outlined the organisation's objectives and highlighted a selection of our activities and achievements in 2013. **'52 projects across 10 sectors in 12 months, the Review'** is the story of the work of CES as the organisation ends the foundation phase of its development and looks to the future with increased experience and optimism.

'Ideas in Action in Youth Work' is a free, flexible and practical youth work resource in which the theory underpinning youth work meets practice. It was designed by CES in response to the gap that youth workers identified between theory and practice as it is experienced in the field. A summary and two part resource was published in March 2014.

FUTURE ACTIVITIES FOR CES IN 2015

The Board recognise that the staff of the Centre worked with exceptional energy and commitment throughout 2014 to achieve the institutional aims of the organisation. CES will continue to focus on achieving its objectives in Ireland and Northern Ireland for 2015 and beyond.

RESULTS, DIVIDENDS AND RETENTIONS

	2014	2013
The results and appropriations are summarised as follows:-	€	€
Surplus/(deficit) for the year	191,795	<i>(796,023)</i>
Balance at the beginning of the year	817,068	<i>1,613,091</i>
Balance at the end of the year	<u>1,008,863</u>	<i><u>817,068</u></i>

In accordance with the memorandum and articles of association, no dividends may be declared.

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DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2014

STATE OF AFFAIRS AND EVENTS SINCE THE BALANCE SHEET DATE

In the opinion of the directors, the state of the company's affairs is satisfactory and there has been no material change since the balance sheet date.

PRINCIPAL RISKS AND UNCERTAINTIES

The key risks facing the Centre are in maintaining the ongoing level and quality of work outputs and the availability and level of finance from our funders. To address this, the Board will review and ensure that appropriate quality assurance processes remain in place and will maintain close monitoring of the budget for the organisation.

FINANCIAL POSITION AND RESERVES POLICY

It is the organisation's policy to maintain a prudent level of reserves to enable the charity to manage financial risk and deliver on commitments.

The organisation's available resources at the end of the year were €1,008,863 (2013: €817,068). All reserves are held in a general fund.

TAXATION STATUS

The company is exempt from taxation as a not-for-profit entity.

DIRECTORS AND THEIR INTERESTS

The present membership of the board is set out on page 1.

None of the directors or secretary held any beneficial interest in the company at the balance sheet dates.

Trevor Martin Spratt, Mary Paula Jane Kilbane and Patricia Byron were appointed as directors of the company on 23 May 2014.

On 12 December 2014 Danyanne Quemper resigned as secretary of the company and was replaced by Nuala Doherty.

In accordance with the Articles of Association, Dan Flinter, Mary Walsh and Owen Keenan retire by rotation. Dan Flinter and Owen Keenan offer themselves for re-election.

Trevor Martin Spratt, Mary Paula Jane Kilbane and Patricia Byron must also retire and being eligible, offer themselves for re-election.

DIRECTORS' RESPONSIBILITIES STATEMENT

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

Irish company law requires the directors to prepare financial statements giving a true and fair view of the state of affairs of the company for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland and Irish law).

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;

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FOR THE YEAR ENDED 31 DECEMBER 2014

- 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 keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2013. The books of account are located at the company's office at 9 Harcourt Street, Dublin 2. 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.

AUDITORS

The auditors, Crowe Horwath Bastow Charleton, are eligible and have expressed their willingness to continue in office in accordance with section 160(2) of the Companies Act 1963.

This report was approved by the board on 11 May 2015 and signed on its behalf.

Dan Flinter
Director

Owen Keenan
Director

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CENTRE FOR EFFECTIVE SERVICES

We have audited the financial statements of Centre for Effective Services for the year ended 31 December 2014, set out on pages 10 to 18. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act 1990. 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 Auditors' 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 giving a true and fair view. 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 Practices 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, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 31 December 2014 and of its surplus for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Acts 1963 to 2013.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY THE COMPANIES ACTS 1963 TO 2013

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

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CENTRE FOR EFFECTIVE SERVICES

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the provisions in the Companies Acts 1963 to 2013 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

Signed: Roseanna O'Hanlon

for and on behalf of

Crowe Horwath
Bastow Charleton
Chartered Accountants and Registered Auditors
Marine House
Clanwilliam Court
Dublin 2

Date: 11 May 2015

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STATEMENT OF FINANCIAL ACTIVITIES (incorporating the Income & Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2014

	Note	2014 €	2013 €
INCOMING RESOURCES			
From charitable activities	2	2,262,546	1,199,588
Other incoming resources	2	11,038	14,474
TOTAL INCOMING RESOURCES		2,273,584	1,214,062
RESOURCES EXPENDED			
Charitable activities		(2,060,043)	(1,989,798)
Governance costs		(21,746)	(20,287)
TOTAL RESOURCES EXPENDED		(2,081,789)	(2,010,085)
NET INCOMING/(OUTGOING) RESOURCES			
		191,795	(796,023)
Taxation	5	-	-
SURPLUS (DEFICIT) AFTER TAXATION		191,795	(796,023)
SURPLUS BROUGHT FORWARD		817,068	1,613,091
RETAINED SURPLUS CARRIED FORWARD		1,008,863	817,068

All income and expenditure arise from continuing operations.

Signed on behalf of the board

Dan Flinter
Director

Owen Keenan
Director

Date: 11 May 2015

Date: 11 May 2015

The notes on pages 13 to 18 form part of these financial statements.

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BALANCE SHEET
AS AT 31 DECEMBER 2014

	Note	€	2014 €	€	2013 €
FIXED ASSETS					
Tangible assets	6		70,519		32,755
CURRENT ASSETS					
Debtors	7	196,078		63,318	
Cash at bank and in hand		1,648,771		1,193,540	
		<u>1,844,849</u>		<u>1,256,858</u>	
CREDITORS: amounts falling due within one year	8	(906,505)		<u>(472,545)</u>	
NET CURRENT ASSETS			<u>938,344</u>		<u>784,313</u>
NET ASSETS			<u><u>1,008,863</u></u>		<u><u>817,068</u></u>
FUNDS					
General fund	9		<u>1,008,863</u>		<u>817,068</u>
			<u><u>1,008,863</u></u>		<u><u>817,068</u></u>

Signed on behalf of the board:

Dan Flinter
Director

Owen Keenan
Director

Date: 11 May 2015

Date: 11 May 2015

The notes on pages 13 to 18 form part of these financial statements.

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CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2014

	Note	2014 €	2013 €
Net cash flow from operating activities	10	510,182	(581,160)
Returns on investments and servicing of finance	11	11,038	14,474
Capital expenditure and financial investment	11	(65,989)	(1,567)
INCREASE/(DECREASE) IN CASH IN THE YEAR		455,231	(568,253)
MOVEMENT IN NET FUNDS IN THE YEAR	12	455,231	(568,253)
Net funds at 1 January 2014	12	1,193,540	1,761,793
NET FUNDS AT 31 DECEMBER 2014	12	1,648,771	1,193,540

The notes on pages 13 to 18 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Acts 1963 to 2013 and with reference to the recommendations of the revised Statement of Recommended Practice (SORP) Accounting by Charities issued by the Charity Commissioners. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Financial Reporting Council.

1.2 Unrestricted Funds

Unrestricted funds are those which are expendable at the discretion of the directors in furtherance of the objects of the organisation.

1.3 Deposit Income

Income earned on funds held on deposit is credited to the Statement of Financial Activities in the period in which it is receivable and is treated as unrestricted income.

1.4 Grant Income

Grant income is credited to the Statement of Financial Activities in the period in which it is receivable.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated in the balance sheet at cost less accumulated depreciation.

Depreciation is provided on all tangible assets, so as to write off the cost less estimated residual value of each asset over its expected useful economic life on a straight line basis at the following annual rates:

Fixtures & fittings	-	25%
Office equipment	-	25%

1.6 Pensions

The company operates a defined contribution scheme for employees and pension benefits are funded over the employees' period of service by way of contributions from the company and employees. Contributions are charged to the Statement of Financial Activities in the year in which they become payable.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

2. INCOMING RESOURCES

	2014 €	2013 €
Atlantic Philanthropies	768,290	280,000
Atlantic Philanthropies (Global Implementation Initiative income)	76,900	-
Department of Environment, Community and Local Government	-	360,000
Department of Children and Youth Affairs	481,250	472,000
Túsla	180,000	-
Health Service Executive	72,991	-
Pobal	530,000	-
Self generated income	139,211	87,588
Sundry income	13,904	-
	2,262,546	1,199,588
 OTHER INCOMING RESOURCES		
Bank interest received	11,038	14,474
	2,273,584	1,214,062
	2,273,584	1,214,062

3. SURPLUS

The surplus is stated after charging:

	2014 €	2013 €
Depreciation of tangible fixed assets:		
- owned by the company	28,225	54,548
Auditors' remuneration - audit services	9,714	9,574
Auditors' remuneration - non-audit services	2,952	-
Board of director expenses	1,277	1,680
Operating lease - buildings	162,889	224,134
Loss on sale of tangible assets	-	1,360
	175,087	291,906
	175,087	291,906

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

4. STAFF COSTS

Staff costs were as follows:

	2014 €	2013 €
Wages and salaries	1,011,832	1,026,893
Social welfare costs	86,879	93,005
Other pension costs	11,125	20,230
Redundancy costs	-	17,143
	<u>1,109,836</u>	<u>1,157,271</u>

The average monthly number of during the year was as follows:

	2014 No.	2013 No.
	<u>19</u>	<u>17</u>

The board of directors receive no remuneration for their services as board directors of the Centre for Effective Services.

Directly incurred expenses of the Director (CEO) are reimbursed, if claimed, and amounted to €2,053 (2013: €4,322). These costs are included in travel and subsistence.

The number of employees whose remuneration was greater than €60,000 is 8 (2013: 8) as follows:

	2014	2013
Salary Range		
€60,000 to €70,000	3	4
€70,000 to €80,000	2	1
€80,000 to €90,000	1	1
€90,000 to €100,000	1	1
€110,000 to €120,000	1	1
Total	<u>8</u>	<u>8</u>

Remuneration includes salaries and any benefits in kind but excludes employer pension scheme contributions.

5. TAXATION

The company is exempt from taxation as a not-for-profit entity.

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6. TANGIBLE FIXED ASSETS

	Fixtures & fittings €	Office equipment €	Total €
Cost			
At 1 January 2014	116,695	179,013	295,708
Additions	25,193	40,796	65,989
Disposals	-	(5,350)	(5,350)
	<u>141,888</u>	<u>214,459</u>	<u>356,347</u>
At 31 December 2014	141,888	214,459	356,347
Depreciation			
At 1 January 2014	108,296	154,657	262,953
Charge for the year	10,317	17,908	28,225
On disposals	-	(5,350)	(5,350)
	<u>118,613</u>	<u>167,215</u>	<u>285,828</u>
At 31 December 2014	118,613	167,215	285,828
Net book value			
At 31 December 2014	<u>23,275</u>	<u>47,244</u>	<u>70,519</u>
At 31 December 2013	<u>8,399</u>	<u>24,356</u>	<u>32,755</u>

7. DEBTORS

	2014 €	2013 €
Debtors	151,951	28,809
Prepayments	44,127	34,509
	<u>196,078</u>	<u>63,318</u>

8. CREDITORS:
Amounts falling due within one year

	2014 €	2013 €
Accruals and other creditors	163,343	80,295
Deferred income	743,162	392,250
	<u>906,505</u>	<u>472,545</u>

The deferred income relates to specific ring fenced project income received during the year for services to be delivered in a future period.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

9. GENERAL FUND

	2014	2013
	€	€
Fund balance at the start of the year	817,068	1,613,091
Surplus/(deficit) for the year	191,795	(796,023)
	1,008,863	817,068
	1,008,863	817,068

10. NET CASH FLOW FROM OPERATING ACTIVITIES

	2014	2013
	€	€
Surplus/(deficit)	180,757	(810,497)
Depreciation of tangible fixed assets	28,225	54,548
Loss on disposal of tangible fixed assets	-	1,360
Increase in debtors	(132,760)	(13,189)
Increase in creditors	433,960	186,618
	510,182	(581,160)
	510,182	(581,160)

11. ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN CASH FLOW STATEMENT

	2014	2013
	€	€
Returns on investments and servicing of finance		
Interest received	11,038	14,474
	11,038	14,474
	11,038	14,474
Capital expenditure and financial investment		
Purchase of tangible fixed assets	(65,989)	(1,567)
	(65,989)	(1,567)
	(65,989)	(1,567)

CENTRE FOR EFFECTIVE SERVICES
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

12. ANALYSIS OF CHANGES IN NET FUNDS

	1 January 2014 €	Cash flow €	Other non-cash changes €	31 December 2014 €
Cash at bank and in hand	1,193,540	455,231	-	1,648,771
Net funds	<u>1,193,540</u>	<u>455,231</u>	<u>-</u>	<u>1,648,771</u>

13. PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost represents contributions payable by the company to the fund and amounted to €11,125 (2013 : €20,230).

14. COMMITMENTS - OPERATING LEASES

Annual commitments on operating leases due to expire after more than 5 years amounted to €110,000.