



Financial Statements

St. John of God Development Company Limited by Guarantee

For the Financial year ended 31 December 2016

Registered number: 18005

Company Information

Directors	William Forkan (Brother Donatus) (appointed 20 January 2015) William Brennan - Whitmore (Brother Fintan) Michael John Neild (Brother Stanislaus) Martin Keaney (Brother Kilian) John Pepper Brian Aylward (resigned 29 January 2016) Turlough O'Sullivan (resigned 29 January 2016) John Lennon (Brother Ronan)
Company secretary	William Brennan - Whitmore (Brother Fintan)
Registered number	18005
CRA number	20069841
Revenue charity number	18280
Registered office	Granada Stillorgan Dublin
Independent auditors	Grant Thornton Chartered Accountants & Registered Auditors Molyneux House Bride Street Dublin 8
Bankers	National Irish Bank Limited 26 Lower Kilmacud Road Stillorgan, Dublin Bank of Ireland 2 College Green, Dublin 2 Allied Irish Banks The Plaza Upper Kilmacud Road Stillorgan, Dublin
Solicitors	Porter Morris & Co. 10 Clare Street, Dublin 2

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Directors' Report

For the Financial year ended 31 December 2016

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

Principal activities and business review

The principal activity of the company during the year was to raise funds for the charity works of Hospitallar Order of Saint John of God.

The directors are satisfied with the company's performance and look forward to continued improvement in the future.

Results and dividends

The deficit for the financial year, after taxation, amounted to €131,592 (2015 – deficit 721,082).

Directors

The directors who served during the financial year were:

William Forkan (Brother Donatus) (appointed 20 January 2015)

William Brennan - Whitmore (Brother Fintan)

Michael John Neild (Brother Stanislaus)

Martin Keaney (Brother Kilian)

John Pepper

Brian Aylward (resigned 29 January 2016)

Turlough O'Sullivan (resigned 29 January 2016)

John Lennon (Brother Ronan)

Financial risk management objectives and policies

The company has budgetary and financial reporting procedures, supported by appropriate key performance indicators, to manage credit, liquidity and other financial risk. All key financial figures are monitored on an ongoing basis.

Compliance

St. John of God Development Company is committed to high standards of transparency, governance and accountability so as to help it deliver the maximum value and impact with the donations it receives from supporters and partners. Information on compliance with Fundraising, Governance and Financial Reporting codes is as follows:

Fundraising: The charity has signed up to the Statement of Guiding Principles for Fundraising, the charity sector's code of good practice for raising money.

Governance: The Board of the charity committed itself to meeting the standards of good governance as set out in the Governance Code, a code of practice for good governance of Community, Voluntary and Charitable Organisations.

Financial Reporting: The financial statements contained in this report are published in accordance with The Statement of Recommended Practice (SORP) for accounting and reporting by charities. Accounts are independently audited and are published online every year.

Directors' Report

For the Financial year ended 31 December 2016

The Mission

The mission of St. John of God Development Company is to raise funds for the charitable works of Hospitaller Order of St. John of God and to articulate the ethos values and philosophy of the Order. The Order assists persons with learning disabilities and those challenged by mental health difficulties and other people in need of support.

Our Values

The staff of the Development Company strive to maintain the values inherent in the life of St. John of God; Hospitality, Trust, Caring, Respect, Dignity and Compassion.

What We Do

St. John of God Development Company raises money to support programmes in Ireland, Malawi and in other countries as the need arises. The funds raised by the charity are used in two ways to support the work of Saint John of God. Some projects are funded directly and other projects are funded through Saint John of God Hospitaller Ministries, the organisation responsible for leading and co-ordinating the work of the Saint John of God charities throughout Ireland. Examples of projects funded directly are detailed below.

Projects Supported

Malawi

Project: Elderly Support

This is an initiative that supports older people to lead an independent life with dignity in the community in Mzuzu, Northern Malawi. The project helps with the following activities:

- Ø Provides assessment and facilitates the treatment and management of health issues, physical and mental, experienced older people.
- Ø Provides recreational, educational and social networking opportunities.
- Ø Helps improve standards of living by teaching people to grow crops and skills that give them an opportunity to earn extra income.

The services are both community centre based and home based. In 2016 the charity, with the support of Misesan Cara, funded the construction of a Community Centre that provides a space and focus for the activities of the project.

Ireland

Project: Suzanne House

Suzanne House in Tallaght, Dublin provides care, support and respite services for children who are medically fragile or have a life limiting condition. The care is holistic in nature where the child and their family are viewed as one unit. Most children with high medical needs will have these needs met by their family supported by locally provided services. Suzanne House provides a specialist service which encompasses nursing care and social supports for these children. This service allows families to have a well-deserved break happy in the knowledge that their child is being cared for in a respite service that is a home away from home and provides the highest standard

Directors' Report

For the Financial year ended 31 December 2016

of care and support from a dedicated nurse led team. In 2016 the charity ran a special fundraising appeal for Suzanne House.

Ireland

Project: Cluain Mhuire Service

Mental Health has become increasingly recognised as an area that needs greater attention right across the country. This has been particularly brought to light with the impact of the recent recession on people's mental well-being. Cluain Mhuire is a community based adult mental health service serving a population of over 175,000 in the Dublin South East area. It provides many services supporting people with mental health challenges including:

Acute Care and Treatment
Recovery Programmes
Residential Rehabilitation Service
Social (drop-in) centres and a Membership Club

Review of the Year

St. John of God Development Company would like to offer its sincere thanks to all donors who have contributed so generously to the charity in 2016. This support has helped ensure that thousands of people with intellectual disabilities and those experiencing mental health problems and other challenges have had the opportunity to lead a happier and more complete life.

St. John of God Development Company is deeply appreciative of the continued support of Misean Cara, through its funding from Irish Aid, for its programme in Malawi and Zambia, two of the poorest countries in the world. With the help of Misean Cara, the charity assisted in addressing the significant challenges faced in the areas of intellectual disabilities and mental health in those countries.

In August 2016 the Chief Executive visited the projects in Malawi. The range of projects supporting people of all ages was demonstrated and shown to be extremely effective.

Our main fundraising activity continues to be carried out by our dedicated fundraisers who work for the Development Company and travel the length and breadth of the country explaining to people the work of Saint John of God and asking for support. Their work is ever more vital as the money to support the people that rely on our services from government is under constant threat. The money raised by this team is vital to the provision of a decent service for all the people we serve.

Work was also undertaken on the creation of a new website for the charity which has now been re-launched. The site includes further detail on the work supported by donors and can be seen on www.sjogdonations.ie.

Financial Review

The total amount raised in 2016 was €7,534,146 raised from our supporters across the country, and from partners such as Misean Cara. Total expenditure on fundraising and administration fell by 1.2%, compared to the previous year.

Directors' Report

For the Financial year ended 31 December 2016

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. Date: The company's accounting records are maintained at the company's registered office at Granada, Stillorgan, Co. Dublin.

Events since the end of the year

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

Future developments

The company plans to continue in its current operations.

Statement of relevant audit information

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as that director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Auditors

The auditors, Grant Thornton, continue in office in accordance with section 383(2) of the Companies Act 2014.

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

William Forkan
Director

Martin Keaney
Director

21 April 2017

Directors' Responsibilities Statement

For the Financial year ended 31 December 2016

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 for each financial year giving a true and fair view of the state of affairs of the Company for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and promulgated by the Institute of Chartered Accountants in Ireland and Irish law.

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 for the financial year end date of the profit or loss of the company for that financial year and otherwise comply with the Companies Act 2014.

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

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

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

Independent Auditors' Report to the Members of St. John of God Development Company Limited by Guarantee

We have audited the financial statements of St. John of God Development Company Limited for the financial year ended 31 December 2016, which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Equity and the related notes. 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 including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 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 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 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 Annual 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.

Independent Auditors' Report to the Members of St. John of God Development Company Limited by Guarantee

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 assets, liabilities and financial position of the Company as at 31 December 2016 and of its deficit for the financial year then ended; and
- have been properly prepared in accordance with 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.

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 law are not made.

Molyneux House
Bride Street
Dublin 8

21 April 2017

Turlough Mullen FCA
for and on behalf of
Grant Thornton
Chartered Accountants
Registered Auditors

Statement of Financial Activities

For the Financial year ended 31 December 2016

	Note	Restricted funds €	Unrestricted funds €	Total 2016 €	Total 2015 €
Income resources					
Contributions and donations		6,755,969	-	6,755,969	7,340,682
Earned from charitable activities		778,126	-	778,126	523,631
Investment income		51	-	51	130
Total income	3	7,534,146	-	7,534,146	7,864,443
Expending resources					
Raising funds	8	1,709,938	-	1,709,938	1,731,290
Charitable activities	9	5,937,238	-	5,937,238	6,844,747
Governance	7	18,562	-	18,562	9,488
		7,665,738	-	7,665,738	8,585,525
Net (expenditure) before non-recurring items		(131,592)	-	(131,592)	(721,082)
Net movement in funds		(131,592)	-	(131,592)	(721,082)
Reconciliation of funds					
Total funds brought forward		456,596	-	456,596	1,177,678
Total funds carried forward		325,004	-	325,004	456,596

There were no recognised gains and losses for 2016 or 2015 other than those included in the statement of financial activities.

Statement of Financial Position

As at 31 December 2016

	Note	2016 €	2015 €
Fixed assets			
Tangible assets	10	59,777	85,740
		<hr/>	<hr/>
			85,740
Current assets			
Debtors: Amounts falling due within one year	11	347,364	426,124
Cash at bank and in hand	12	73,004	222,792
		<hr/>	<hr/>
		420,368	648,916
Creditors: Amounts falling due within one year	13	(155,141)	(278,060)
		<hr/>	<hr/>
Net current assets		265,227	370,856
Total assets less current liabilities		<hr/> 325,004	<hr/> 456,596
Net assets		<hr/> <u>325,004</u>	<hr/> <u>456,596</u>
Reserves			
Restricted		325,004	456,596
Funds		<hr/> <u>325,004</u>	<hr/> <u>456,596</u>

The financial statements were approved and authorised for issue by the board on 21 April 2017.

Signed on behalf of the board:

William Forkan
Director

Martin Keaney
Director

Statement of Cash Flows

For the Financial year ended 31 December 2016

	2016 €	2015 €
Cash flows from operating activities		
(Deficit)/surplus for the financial year		(721,082)
Adjustments for:		
Depreciation of tangibles		33,843
Interest received		(130)
Decrease in debtors		23,553
Increase in creditors		226,018
		(437,798)
Net cash generated from operating activities		(437,798)
Cash flows from investing activities		
Purchase of tangible fixed assets		(14,760)
Interest received		130
		(14,630)
Net cash from investing activities		(14,630)
Net (decrease) / increase in cash and cash equivalents		(452,428)
Cash and cash equivalents at beginning of financial year		675,220
		222,792
Cash and cash equivalents at the end of financial year		222,792
Cash at bank and in hand		222,792
		222,792

Notes to the Financial Statements

For the Financial year ended 31 December 2015

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

In preparing the financial statements, the charity has referred to guidance included within the following Statements of Recommended Practice (SORP): Accounting and Reporting for Charities, 2014 FRS 102. The charity has adopted best practice to the extent that requirements contained within the aforementioned SORP are applicable to the charity.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 2).

The following principal accounting policies have been applied:

1.2 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and associated tax refunds, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the Company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Notes to the Financial Statements

For the Financial year ended 31 December 2015

1. Accounting policies (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The estimated useful lives range as follows:

Depreciation is provided on the following bases:

Fixtures and fittings	-	20%	straight line
Office equipment	-	20%	straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised within 'other operating income' in the Statement of Financial Activities.

1.4 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

1.5 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

Notes to the Financial Statements

For the Financial year ended 31 December 2015

1. Accounting policies (continued)

1.6 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received. However if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Investments in non-convertible preference shares and in non-puttable ordinary and preference shares are measured:

- i) at fair value with changes recognised in the Income Statement if the shares are publicly traded or their fair value can otherwise be measured reliably;
- ii) at cost less impairment for all other investments.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Income Statement.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Notes to the Financial Statements

For the Financial year ended 31 December 2015

1. Accounting policies (continued)

1.7 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

1.8 Foreign currency translation

Functional and presentation currency:

The company's functional and presentational currency is Euros.

Transactions and balances:

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Income Statement except when deferred in other comprehensive income as qualifying cash flow hedges.

1.9 Pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payments obligations.

The contributions are recognised as an expense in the Income Statement when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of Financial Position. The assets of the plan are held separately from the Company in independently administered funds.

1.10 Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. Further details of each fund are disclosed in note 15.

Notes to the Financial Statements

For the Financial year ended 31 December 2015

1. Accounting policies (continued)

1.11 Interest income

Interest income is recognised in the Income Statement using the effective interest method.

2. Judgements in applying accounting policies and key sources of estimation uncertainty

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical and physical obsolescence that may change the utility of certain property, plant and equipment.

3. Incoming resources

	Restricted €	Unrestricted €	2016 €	2015 €
Donations				
Donors/standing orders	6,755,969	-	6,755,969	7,340,682
	<u>6,755,969</u>	<u>-</u>	<u>6,755,969</u>	<u>7,340,682</u>
Charitable activities				
Miscean cara	776,349	-	776,349	459,875
Menni	1,777	-	1,777	9,284
Other	-	-	-	54,472
	<u>778,126</u>	<u>-</u>	<u>778,126</u>	<u>523,631</u>
Investment income				
Bank interest	<u>51</u>	<u>-</u>	<u>51</u>	<u>130</u>

Notes to the Financial Statements

For the Financial year ended 31 December 2015

4. Surplus on ordinary activities before taxation

The operating profit is stated after charging/(crediting):

	2016 €	2015 €
Depreciation of tangible fixed assets	35,169	33,843
Exchange differences	<u>-</u>	<u>-</u>

5. Employees

Staff costs were as follows:

	2016 €	2015 €
Wages and salaries	953,781	922,064
Social security costs	94,077	84,789
Staff pension costs	179,430	243,361
	<u>1,227,288</u>	<u>1,250,214</u>

Capitalised employee costs during the financial year amounted to €NIL (2015 - €NIL).

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

	2016 No.	2015 No.
Number of promotional staff	15	12
Number of administrative staff	5	5
	<u>20</u>	<u>17</u>

Employees earning in salary bands between:

	2016 No.	2015 No.
€60,000 - €70,000	1	1
€100,000 - €110,000	1	1

Notes to the Financial Statements

For the Financial year ended 31 December 2015

6. Interest receivable

	2016 €	2015 €
Other interest receivable	51	130
	<u>51</u>	<u>130</u>

7. Allocation of support costs

In accordance with the Statement of Recommended Practice (SORP) 2015 FRS 102 support costs should be fully allocated to the activities of the charity. Support costs that are fully attributable to a particular activity are charged directly to that activity. Costs which are not directly allocable to a particular activity are apportioned to all activities based on the amount of staff time absorbed by each activity. The allocation of support costs is detailed below:

	Basis of apportion- ment	Governance related €	Other support costs €	Total 2016 €	Total 2015 €
Office Staff Salaries	Staff time	-	207,348	207,348	196,092
Printing & Stationery	Staff time	-	13,819	13,819	10,340
Telephone	Staff time	-	3,546	3,546	3,935
Light & Heat	Staff time	-	3,525	3,525	3,474
Postage	Staff time	-	9,991	9,991	17,812
Insurances	Staff time	-	2,867	2,867	2,529
Repairs & Maintenance	Staff time	-	1,617	1,617	8,433
Depreciation	Staff time	-	35,169	35,169	33,843
Staff recruitment & training	Staff time	-	24,693	24,693	54,753
		<u>-</u>	<u>302,575</u>	<u>302,575</u>	<u>331,211</u>

Notes to the Financial Statements

For the Financial year ended 31 December 2015

7. Allocation of support costs (continued)

	2016 €	2015 €
Governance costs		
Auditors fees	18,562	9,488
	<u>18,562</u>	<u>9,488</u>

8. Analysis of raising funds expenditure

	Restricted Total 2016 €	Total 2015 €
Staff salaries	746,433	725,972
Staff national insurance	94,077	84,789
Staff pension costs	179,430	243,361
Motor vehicle leasing (operational)	41,421	51,672
Consultancy	13,187	24,363
Bank charges	70,350	74,799
Sundry expenses	58,515	42,269
Salesman expenses	86,264	90,196
Newsletter costs	117,686	62,658
Support costs (as above)	302,575	331,211
	<u>1,709,938</u>	<u>1,731,290</u>

Notes to the Financial Statements

For the Financial year ended 31 December 2015

9. Analysis of charitable activities expenditure

The charity undertakes its charitable activities through project work with other Saint John of God organisations in the following countries.

	Restricted Total 2016 €	Total 2015 €
Malawi	702,961	450,986
Sierra Leone	-	41,750
Hospitaal Broeders - Holland - Ebola	-	16,000
Zambia	73,388	73,411
Liberia	-	7,500
Ghana	-	-
Cameroon	-	31,245
Total amount sent overseas	<u>776,349</u>	<u>620,892</u>
Hospitaller Order of Saint John of God	<u>5,160,889</u>	<u>6,223,855</u>
	<u><u>5,937,238</u></u>	<u><u>6,844,747</u></u>

Schedule to the Detailed Accounts

For the Financial year ended 31 December 2016

10. Tangible fixed assets

	Fixtures and fittings €	Office equipment €	Total €
Cost or valuation			
At 1 January 2016	6,195	283,684	289,879
Additions	2,838	6,368	9,206
Disposals	(6,195)	(159,102)	(165,297)
At 31 December 2016	2,838	130,950	133,788
Depreciation			
At 1 January 2016	6,195	197,944	204,139
Charge owned for the period	172	34,997	35,169
	(6,195)	(159,102)	(165,297)
At 31 December 2016	172	73,839	74,011
Net book value			
At 31 December 2016	2,666	57,111	59,777
At 31 December 2015	-	85,740	85,740

In respect of prior financial year:

	Fixtures and fittings €	Office equipment €	Total €
Cost or valuation			
At 1 January 2015	6,195	268,924	275,119
Additions	-	14,760	14,760
At 31 December 2015	6,195	283,684	289,879
Depreciation			
At 1 January 2015	6,195	164,101	170,296
Charge owned for the period	-	33,843	33,843
At 31 December 2015	6,195	197,944	204,139
Net book value			
At 31 December 2015	-	85,740	85,740
At 31 December 2014	-	104,823	104,823

Schedule to the Detailed Accounts

For the Financial year ended 31 December 2016

11. Debtors

	2016 €	2015 €
Due within one year		
Prepayments and accrued income	347,364	426,124
	<u>347,346</u>	<u>426,124</u>

12. Cash and cash equivalents

	2016 €	2015 €
Cash at bank and in hand	73,004	222,792
	<u>73,004</u>	<u>222,792</u>

13. Creditors: Amounts falling due within one year

	2016 €	2015 €
Trade creditors	18,942	13,570
Taxation and social security	33,934	27,908
Other creditors	13,486	27,506
Amounts due to related parties	58,822	198,619
Accruals	29,957	10,457
	<u>155,141</u>	<u>278,060</u>
	2016 €	2015 €
Other taxation and social security PAYE/NI control	33,934	27,908
	<u>33,934</u>	<u>27,908</u>

Trade and other creditors are payable at various dates in the next three months in accordance with the suppliers' usual and customary credit terms.

Corporation tax and other taxes including social insurance are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

Amounts due to related parties are unsecured, interest free and payable on demand.

Schedule to the Detailed Accounts

For the Financial year ended 31 December 2016

14. Analysis of fund movements

	Fund brought forward €	Income €	Expenditure €	Fund balances carried forward €
Reserve				
Restricted	456,596	7,534,146	(7,665,738)	325,004
	<u>456,596</u>	<u>7,534,146</u>	<u>(7,665,738)</u>	<u>325,004</u>

In respect of the prior year

	Fund brought forward (as previously stated) €	Prior year adjustment €	Fund brought forward (as restated) €	Income €	Expenditure €	Fund balances carried forward €
Reserve						
Restricted	732,954	444,724	1,117,678	7,905,969	(8,627,011)	456,596
	<u>732,954</u>	<u>444,724</u>	<u>1,117,678</u>	<u>7,905,969</u>	<u>(8,627,011)</u>	<u>456,596</u>

15. Prior period adjustment

The prior period adjustment in 2014 represents a change in accounting policy for the recognition of revenue specifically the tax refund attaching to donations received. The adjustment is to align the refund with the year to which it relates. The adjustment to in reserves at 1.1.2015 was €444,724.

16. Company limited by guarantee

The company is limited by guarantee and consequently does not have share capital. Each of the members liable to contribute an amount not exceeding €1.27 towards the assets of the company in the event of liquidation.

Schedule to the Detailed Accounts

For the Financial year ended 31 December 2016

17. Pension commitments

The company operates a defined contribution pension scheme and the assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund, and amounted to €67,032 (2015 - €63,438).

18. Related party transactions

During the year the company transferred €5,160,889 (2015: €6,223,855) to Hospitaller Order of St. John of God. Amounts owing to Hospitaller Order of St. John of God at the year end amounted to €58,822 (2015 - 198,619).

There were no other transactions with related parties such as are required to be disclosed under Financial Reporting Standard 102 Section 33.

19. Approval of financial statements

The board of directors approved these financial statements for issue on 21 April 2017.